20**11** Instructions for Form 1040NR-EZ

U.S. Income Tax Return for Certain Nonresident Aliens With No Dependents

Section references are to the Internal Revenue Code unless otherwise noted.

Can I Use Form 1040NR-EZ?

You can use Form 1040NR-EZ instead of Form 1040NR if **all** items in this checklist apply.

- You do not claim any dependents.
- You cannot be claimed as a dependent on another person's U.S. tax return (such as your parent's return).

Your only U.S. source income was from wages, salaries, tips, refunds of state and local income taxes, and scholarship or fellowship grants. **Note.** If you had taxable interest or

dividend income, you must use Form 1040NR instead of Form 1040NR-EZ. Your taxable income (line 14 of Form

- 1040NR-EZ) is less than \$100,000.
- The only exclusion you can take is the exclusion for scholarship and fellowship grants, and the only adjustment to income you can take is the student loan interest deduction.

You do not claim any tax credits.

- If you were married, you do not claim an exemption for your spouse.
- The only itemized deduction you can claim is for state and local income taxes.

Note. Residents of India who were students or business apprentices may be able to take the standard deduction instead of the itemized deduction for state and local income taxes. See the instructions for line 11, later.

- This is not an "expatriation return." See the Instructions for Form 1040NR for more information.
- The only taxes you owe are:
 a. The tax from the Tax Table, later, or
 b. Unreported social security and
 Medicare tax from Forms 4137 or 8919.
- You do not claim a credit for excess social security and tier 1 RRTA tax withheld.

General Instructions

What's New for 2011

Future developments. The IRS has created a page on IRS.gov for information about Form 1040NR-EZ and its instructions, at <u>www.irs.gov/form1040nrez</u>. Information about any future developments affecting Form 1040NR-EZ (such as legislation enacted after we release it) will be posted on that page. **Due date of return.** If you generally must file Form 1040NR-EZ by April 15, the due date for your 2011 return is April 17, 2012. The due date is April 17, instead of April 15, because April 15 is a Sunday and April 16 is the Emancipation Day holiday in the District of Columbia.

Refunds of certain withholding tax delayed. Refund requests for tax withheld and reported on Form 1042-S may require additional time for processing. Allow up to 6 months for these refunds to be issued.

Foreign financial assets. If you have certain foreign financial assets with a total value of more than \$50,000 in 2011, you may have to file new Form 8938 if you are a bona fide resident of Puerto Rico or American Samoa or an individual who has elected to be treated as a nonresident alien under the provisions of a tax treaty with the United States. Check

www.irs.gov/form8938 for details. If you have to file Form 8938, you must use Form 1040NR and not Form 1040NR-EZ.

Other Reporting Requirements

You also may have to file other forms, including the following:

• Form 8833, Treaty-Based Return Position Disclosure Under Section 6114 or 7701(b).

• Form 8840, Closer Connection Exception Statement for Aliens.

• Form 8843, Statement for Exempt Individuals and Individuals With a Medical Condition.

• Form 8938, Statement of Specified Foreign Financial Assets. For more information, and to see if you must file one of these forms, see chapter 1 of Pub. 519, U.S. Tax Guide for Aliens.

Additional Information

If you need more information, our free publications may help you. Pub. 519 will be the most important, but the following publications also may help.

- Pub. 597 Information on the United States—Canada Income Tax Treaty
- Pub. 901 U.S. Tax Treaties
- Pub. 910 IRS Guide to Free Tax Services (includes a list of all publications)

These free publications and the forms and schedules you will need are available from the Internal Revenue Service. You can download them at IRS.gov. Also see *Taxpayer Assistance*, later, for other ways to get them (as well as information on receiving IRS assistance in completing the forms).

Resident Alien or Nonresident Alien

If you are not a citizen of the United States, specific rules apply to determine if you are a resident alien or a nonresident alien for tax purposes. Generally, you are considered a resident alien if you meet either the green card test or the substantial presence test for 2011. (These tests are explained in *Green Card Test* and *Substantial Presence Test* next.) Even if you do not meet either of these tests, you may be able to choose to be treated as a U.S. resident for part of 2011. See *First-Year Choice* in chapter 1 of Pub. 519 for details.

Generally, you are considered a nonresident alien for the year if you are not a U.S. resident under either of these tests. However, even if you are a U.S. resident under one of these tests, you still may be considered a nonresident alien if you qualify as a resident of a treaty country within the meaning of an income tax treaty between the United States and that country. You can download the complete text of most U.S. tax treaties at IRS.gov. Enter "tax treaties" in the search box at the top of the page. Technical explanations for many of those treaties are also available at that site.

For more details on resident and nonresident status, the tests for residence, and the exceptions to them, see Pub. 519.

Green Card Test

You are a resident for tax purposes if you were a lawful permanent resident (immigrant) of the United States at any time during 2011 and you took no steps to be treated as a resident of a foreign country under an income tax treaty. (However, see *Dual-Status Taxpayers*, later.) In most cases you are a lawful permanent resident if the U.S. Citizenship and Immigration Services (USCIS) (or its predecessor organization, INS) has issued you an alien registration card, also known as a green card.

If you surrender your green card, your status as a resident for tax purposes will change as of the date you surrender your green card if all of the following are true.

 You mail a letter to the USCIS stating your intent to surrender your green card.
 You send this letter by certified

2. You send this letter by certified mail, return receipt requested (or the foreign equivalent).

3. You have proof that the letter was received by the USCIS.

Keep a copy of the letter and the proof that the letter was received.

Until you have proof your letter was received, you remain a resident for tax purposes even if the USCIS would not recognize the validity of your green card because it is more than ten years old or because you have been absent from the United States for a period of time.

For more details, including special rules that apply if you give up your green card after holding it in at least 8 of the prior 15 years, see Pub. 519.

Substantial Presence Test

You are considered a U.S. resident if you meet the substantial presence test for 2011. You meet this test if you were physically present in the United States for at least:

1. 31 days during 2011, and

2. 183 days during the period 2011, 2010, and 2009, using the following chart.

(a) Year	(b) Days of physical presence	(c) Multiplier	(d) Testing days (multiply (b) times (c))
2011		1.000	
2010		.333	
2009		.167	
Total te column	esting days ((d))	add 	

Generally, you are treated as present in the United States on any day that you are physically present in the country at any time during the day. However, there are exceptions to this rule. In general, do not count the following as days of presence in the United States for the substantial presence test.

Days you commute to work in the United States from a residence in Canada or Mexico if you regularly commute from Canada or Mexico.
Days you are in the United States for less than 24 hours when you are in transit between two places outside the United States.

• Days you are in the United States as a crew member of a foreign vessel.

• Days you intend, but are unable, to leave the United States because of a medical condition that arose while you were in the United States.

• Days you are an exempt individual (defined next).

You may need to file Form 8843 to exclude days of presence in the United States for the substantial presence test. For more information on the requirements, see Form 8843 in chapter 1 of Pub. 519.

Exempt individual. For these purposes, an exempt individual is generally an individual who is a:
Foreign government-related individual;

Teacher or trainee who is temporarily present under a "J" or "Q" visa;
Student who is temporarily present under an "F," "J," "M," or "Q" visa; or
Professional athlete who is temporarily in the United States to compete in a charitable sports event.

Note. Alien individuals with "Q" visas are treated as either students, teachers, or trainees and, as such, are exempt individuals for purposes of the substantial presence test if they otherwise qualify. "Q" visas are issued to aliens participating in certain international cultural exchange programs.

See Pub. 519 for more details regarding days of presence in the United States for the substantial presence test.

Closer Connection to Foreign Country

Even though you otherwise would meet the substantial presence test, you can be treated as a nonresident alien if you: • Were present in the United States for fewer than 183 days during 2011, • Establish that during 2011 you had a tax home in a foreign country, and • Establish that during 2011 you had a closer connection to one foreign country in which you had a tax home than to the United States unless you had a closer connection to two foreign countries.

See Pub. 519 for more information.

Closer connection exception for foreign students. If you are a foreign student in the United States, and you have met the substantial presence test, you still may be able to claim you are a nonresident alien. You must meet both of the following requirements.

1. You establish that you do not intend to reside permanently in the United States. The facts and circumstances of your situation are considered to determine if you do not intend to reside permanently in the United States. The facts and circumstances include the following.

a. Whether you have taken any steps to change your U.S. immigration status to lawful permanent resident.

b. During your stay in the United States, whether you have maintained a closer connection with a foreign country than with the United States.

2. You have substantially complied with your visa requirements.

You must file a fully completed Form 8843 with the IRS to claim the closer connection exception. See *Form 8843* in chapter 1 of Pub. 519.

You cannot use the closer connection exception to remain a nonresident alien indefinitely. You must have in mind an estimated departure date from the United States in the near future.

Who Must File

File Form 1040NR-EZ (or Form 1040NR) if you were a nonresident alien engaged in a trade or business in the United States during 2011. You must file even if:

 You have no income from a trade or business conducted in the United States,

• You have no income from U.S. sources, or

• Your income is exempt from U.S. tax under a tax treaty or any section of the Internal Revenue Code.

Other situations when you must file. You also must file a return for 2011 if you need to pay social security and Medicare tax on tips you did not report to your employer or on wages you received from an employer who did not withhold these taxes.

Exceptions. You do not need to file Form 1040NR-EZ (or Form 1040NR) if:

1. Your only U.S. trade or business was the performance of personal services; and

a. Your wages were less than \$3,700; and

b. You have no other need to file a return to claim a refund of overwithheld taxes, to satisfy additional withholding at source, or to claim income exempt or partly exempt by treaty; or

2. You were a nonresident alien student, teacher, or trainee who was temporarily present in the United States under an "F," "J," "M," or "Q" visa, and you have no income (such as wages, salaries, tips, etc., or scholarship or fellowship grants) that is subject to tax under section 871.

When To File

If you were an employee and received wages subject to U.S. income tax withholding, file Form 1040NR-EZ by April 17, 2012. The due date is April 17, instead of April 15, because April 15 is a Sunday and April 16 is the Emancipation Day holiday in the District of Columbia.

If you did not receive wages as an employee subject to U.S. income tax withholding, file Form 1040NR-EZ by June 15, 2012.

If you file after the due date (without extensions), you may have to pay interest and penalties. See *Interest and Penalties*, later.

Extension of time to file. If you cannot file your return by the due date, file Form 4868 to get an automatic 6-month extension of time to file. You must file Form 4868 by the regular due date of the return.

Note. An automatic 6-month extension of time to file does not extend the time to pay your tax. If you do not pay your tax by the original due date of your return, you will owe interest on the unpaid tax and may owe penalties. See Form 4868.

Where To File

Send your Form 1040NR-EZ to the following address.

Department of the Treasury Internal Revenue Service Austin, TX 73301-0215

Private Delivery Services

You can use certain private delivery services designated by the IRS to meet the "timely mailing as timely filing/ paying" rule for tax returns and payments. These private delivery services include only the following. • DHL Express (DHL): DHL Same Day Service.

• Federal Express (FedEx): FedEx Priority Overnight, FedEx Standard Overnight, FedEx 2Day, FedEx International Priority, and FedEx International First.

• United Parcel Service (UPS): UPS Next Day Air, UPS Next Day Air Saver, UPS 2nd Day Air, UPS 2nd Day Air A.M., UPS Worldwide Express Plus, and UPS Worldwide Express.

The private delivery service can tell you how to get written proof of the mailing date.

Election To Be Taxed as a Resident Alien

You can elect to be taxed as a U.S. resident for the whole year if all of the following apply.

• You were married.

• Your spouse was a U.S. citizen or resident alien on the last day of the tax year.

• You file a joint return for the year of the election using Form 1040, 1040A, or 1040EZ.

To make this election, you must attach the statement described in Pub. 519 to your return. Do not use Form 1040NR-EZ.

Your worldwide income for the whole year must be included and will be taxed under U.S. tax laws. You must agree to keep the records, books, and other information needed to figure the tax. If you made the election in an earlier year, you can file a joint return or separate return for 2011. If you file a separate return, use Form 1040 or Form 1040A. You must include your worldwide income for the whole year whether you file a joint or separate return. If you make this election, you may forfeit the right to claim benefits otherwise available under a U.S. tax treaty. For more information about the benefits that otherwise might be available, see the specific treaty.

Dual-Status Taxpayers

Note. If you elect to be taxed as a resident alien (discussed earlier), the special instructions and restrictions discussed here do not apply.

Dual-Status Tax Year

A dual-status year is one in which you change status between nonresident and resident alien. Different U.S. income tax rules apply to each status.

Most dual-status years are the years of arrival or departure. Before you arrive in the United States, you are a nonresident alien. After you arrive, you may or may not be a resident, depending on the circumstances.

If you become a U.S. resident, you stay a resident until you leave the United States. You may become a nonresident alien when you leave if you meet both of the following conditions. • After leaving (or after your last day of lawful permanent residency if you met the green card test) and for the remainder of the calendar year of your departure, you have a closer connection to a foreign country than to the United States.

 During the next calendar year you are not a U.S. resident under either the green card test or the substantial presence test.

See Pub. 519 for more information.

What and Where To File for a Dual-Status Year

If you were a U.S. resident on the last day of the tax year, file Form 1040. Enter "Dual-Status Return" across the top and attach a statement showing your income for the part of the year you were a nonresident. You can use Form 1040NR-EZ as the statement; enter "Dual-Status Statement" across the top. Do not sign Form 1040NR-EZ. Send your return and statement to the following address.

Department of the Treasury Internal Revenue Service Austin, TX 73301-0215

If you were a nonresident on the last day of the tax year, file Form 1040NR-EZ. Enter "Dual-Status Return" across the top and attach a statement showing your income for the part of the year you were a U.S. resident. You can use Form 1040 as the statement; enter "Dual-Status Statement" across the top. Do not sign Form 1040. Send your return and statement to the following address.

Department of the Treasury Internal Revenue Service Austin, TX 73301-0215

Statements. Any statement you file with your return must show your name,

address, and identifying number (see *Identifying Number*, later).

Income Subject to Tax for Dual-Status Year

As a dual-status taxpayer not filing a joint return, you are taxed on income from all sources for the part of the year you were a resident alien. Generally, you are taxed on income only from U.S. sources for the part of the year you were a nonresident alien. However, all income effectively connected with the conduct of a trade or business in the United States is taxable.

Income you received as a dual-status taxpayer from sources outside the United States while a resident alien is taxable even if you became a nonresident alien after receiving it and before the close of the tax year. Conversely, income you received from sources outside the United States while a nonresident alien is not taxable in most cases even if you became a resident alien after receiving it and before the close of the tax year. Income from U.S. sources is taxable whether you received it while a nonresident alien or a resident alien.

Restrictions for Dual-Status Taxpayers

Standard deduction. You cannot take the standard deduction even for the part of the year you were a resident alien.

Head of household. You cannot use the Head of household Tax Table column.

Joint return. You cannot file a joint return unless you elect to be taxed as a resident alien (see *Election To Be Taxed as a Resident Alien*, earlier) instead of as a dual-status taxpayer.

Tax rates. If you were married and a nonresident of the United States for all or part of the tax year and you do not make the election discussed earlier to be taxed as a resident alien, you must use the Married filing separately Tax Table column to figure your tax on income effectively connected with a U.S. trade or business. If you were married, you cannot use the Single Tax Table column.

Deduction for exemptions. As a dual-status taxpayer, you usually will be entitled to your own personal exemption. Subject to the general rules for qualification, you are allowed an exemption for your spouse in figuring taxable income for the part of the year you were a resident alien. The amount you can claim for these exemptions is limited to your taxable income (determined without regard to exemptions) for the part of the year you were a resident alien. You cannot use exemptions (other than your own) to reduce taxable income to below zero for that period.

Special rules apply for exemptions for the part of the year a dual-status taxpayer is a nonresident alien if the taxpayer is a resident of Canada, Mexico, or South Korea; a U.S. national; or a student or business apprentice from India. See Pub. 519 for more information.

Tax credits. You cannot take the earned income credit, the credit for the elderly or disabled, or any education credit unless you elect to be taxed as a resident alien (see *Election To Be Taxed as a Resident Alien*, earlier) instead of as a dual-status taxpayer. For information on other credits, see chapter 6 of Pub. 519.

How To Figure Tax for Dual-Status Tax Year

When you figure your U.S. tax for a dual-status year, you are subject to different rules for the part of the year you were a resident and the part of the year you were a nonresident.

All income for the period of residence and all income that is effectively connected with a trade or business in the United States for the period of nonresidence, after allowable deductions, is combined and taxed at the same rates that apply to U.S. citizens and residents.

Credit for taxes paid. You are allowed a credit against your U.S. income tax liability for certain taxes you paid or are considered to have paid or that were withheld from your income. These include:

1. Taxes withheld from wages earned in the United States and taxes withheld at the source from scholarship income from U.S. sources.

When filing Form 1040, show the total tax withheld on line 62. Enter amounts from the attached statement (Form 1040NR-EZ, lines 18a and 18b) in the column to the right of line 62 and identify and include them in the amount on line 62.

When filing Form 1040NR-EZ, show the total tax withheld on lines 18a and 18b. Enter the amount from the attached statement (Form 1040, line 62) in the column to the right of line 18a, and identify and include it in the amount on line 18a.

- 2. Estimated tax paid with Form 1040-ES or Form 1040-ES (NR).
- 3. Tax paid with Form 1040-C at the time of departure from the United States. When filing Form 1040, include the tax paid with Form 1040-C with the total payments on line 72. Identify the payment in the area to the left of the entry.

Line Instructions for Form 1040NR-EZ

Name and Address

Enter your name, street address, city or town, and country on the appropriate

lines. Include an apartment number after the street address, if applicable.

P.O. box. Enter your box number only if your post office does not deliver mail to your home.

Foreign address. If you have a foreign address, enter the city name on the appropriate line. Do not enter any other information on that line, but also complete the spaces below that line.

Country name. Do not abbreviate the country name. Enter the name in uppercase letters in English. Follow the country's practice for entering the postal code and the name of the province, county, or state.

Address change. If you plan to move after filing your return, use Form 8822, Change of Address, to notify the IRS of your new address.

Name change. If you changed your name because of marriage, divorce, etc., and your identifying number is a social security number, be sure to report the change to the Social Security Administration (SSA) before filing your return. This prevents delays in processing your return and issuing refunds. It also safeguards your future social security benefits. See Social security number (SSN) below for how to contact the SSA.

Death of a taxpayer. See *Death of a Taxpayer* under *General Instructions*, later.

Identifying Number

An incorrect or missing identifying number can increase your tax, reduce your refund, or delay your refund.

Social security number (SSN). In most cases, you are required to enter your SSN. If you do not have an SSN but are eligible to get one, you should apply for it. Get Form SS-5, Application for a Social Security Card, online at www.socialSecurity.gov, from your local Social Security Administration (SSA) office, or by calling the SSA at 1-800-772-1213.

Fill in Form SS-5 and bring it to your local SSA office in person, along with original documentation showing your age, identity, immigration status, and authority to work in the United States. If you are an F-1 or M-1 student, you also must show your Form I-20. If you are a J-1 exchange visitor, you also must show your Form DS-2019. It usually takes about 2 weeks to get an SSN once the SSA has all the evidence and information it needs.

Check that both the name and SSN on your Forms 1040NR-EZ, W-2, and 1099 agree with your social security card. If they do not, certain deductions and credits on your Form 1040NR-EZ may be reduced or disallowed and you may not receive credit for your social security earnings. If your Form W-2 shows an incorrect SSN or name, notify your employer or the form-issuing agent as soon as possible to make sure your earnings are credited to your social security record. If the name or SSN on your social security card is incorrect, call the SSA at 1-800-772-1213.

IRS individual taxpayer identification number (ITIN). If you do not have and are not eligible to get an SSN, you must enter your ITIN whenever an SSN is requested on your tax return.

For details on how to apply for an ITIN, see Form W-7, Application for IRS Individual Taxpayer Identification Number, and its instructions. Get Form W-7 online at IRS.gov. Enter "ITIN" in the search box.

It usually takes 6 to 10 weeks to get an ITIN.

Note. An ITIN is for tax use only. It does not entitle you to social security benefits or change your employment or immigration status under U.S. law.

Filing Status

Lines 1 and 2. The amount of your tax depends on your filing status. Before you decide which box to check, read the following explanations.

Were you single or married? If you were married on December 31, 2011, consider yourself married for the whole year, even if you did not live with your spouse at the end of 2011. If you were single, divorced, or legally separated under a decree of divorce or separate maintenance on December 31, consider yourself single for the whole year. If you meet the tests described under *Married persons who live apart*, later, you can consider yourself single for the whole year.

If your spouse died in 2011, consider yourself married to that spouse for the whole year, unless you remarried before the end of 2011.

U.S. national. A U.S. national is an individual who, although not a U.S. citizen, owes his or her allegiance to the United States. U.S. nationals include American Samoans and Northern Mariana Islanders who chose to become U.S. nationals instead of U.S. citizens.

Married persons who live apart. Some married persons who have a child and who do not live with their spouse can file as single. If you meet all five of the following tests and you are a married resident of Canada, Mexico, or South Korea, or you are a married U.S. national, check the box on line 1.

1. You file a separate return from your spouse.

 You paid over half the cost of keeping up your home for 2011.
 You lived apart from your spouse

3. You lived apart from your spouse for the last 6 months of 2011. Temporary absences for special circumstances, such as for business, medical care, school, or military service, count as time lived in the home.

4. Your home was the main home of your child, stepchild, or foster child for more than half of 2011. Temporary absences by you or the child for special

circumstances, such as school, vacation, business, or medical care, count as time the child lived in the home. If the child was born or died in 2011, you still can file as single as long as the home was that child's main home for the part of the year he or she was alive in 2011.

5. You can claim a dependency exemption for the child (on Form 1040NR) or the child's other parent claims him or her as a dependent under the rules for children of divorced or separated parents. See Form 8332, Release/Revocation of Release of Claim to Exemption for Child by Custodial Parent.

Adopted child. An adopted child is always treated as your own child. An adopted child includes a child lawfully placed with you for legal adoption.

Foster child. A foster child is any child placed with you by an authorized placement agency or by judgment, decree, or other order of any court of competent jurisdiction.

Rounding Off to Whole Dollars

You can round off cents to whole dollars on your return. If you do round to whole dollars, you must round all amounts. To round, drop amounts under 50 cents and increase amounts from 50 to 99 cents to the next dollar. For example, \$1.39 becomes \$1 and \$2.50 becomes \$3.

If you have to add two or more amounts to figure the amount to enter on a line, include cents when adding the amounts and round off only the total.

Taxable Income

Line 3—Wages, salaries, tips, etc. Enter the total of your effectively connected wages, salaries, tips, etc. Only U.S. source income is included on line 3 as effectively connected wages. For most people, the amount to enter on this line should be shown in box 1 of their Form(s) W-2.

Do not include on line 3 amounts exempted under a tax treaty. Instead, include these amounts on line 6 and complete item J of Schedule OI on page 2 of Form 1040NR-EZ.

The following types of income also must be included in the total.

• Wages received as a household employee for which you did not receive a Form W-2 because your employer paid you less than \$1,700 in 2011. Also, enter "HSH" and the amount not reported on Form W-2 on the dotted line next to line 3.

• Tip income you did not report to your employer. This should include any allocated tips shown in box 8 on your Form(s) W-2 unless you can prove that your unreported tips are less than the amount in box 8. Allocated tips are not included as income in box 1. See Pub. 531, Reporting Tip Income, for more details. Also include the value of any noncash tips you received, such as tickets, passes, or other items of value. Although you do not report these noncash tips to your employer, you must report them on line 3.

You may owe social security and Medicare tax on unreported tips. See the instructions for line 16, later.

• Disability pensions shown on Form 1042-S or Form 1099-R if you have not reached the minimum retirement age set by your employer.

Note. You must use Form 1040NR to report disability pensions received after you reach your employer's minimum retirement age and other payments shown on Form 1042-S or Form 1099-R.

• Wages from Form 8919, line 6.

Missing or incorrect Form W-2. Your employer is required to provide or send Form W-2 to you no later than January 31, 2012. If you do not receive it by early February, ask your employer for it. Even if you do not get a Form W-2, you still must report your earnings on line 3. If you lose your Form W-2 or it is incorrect, ask your employer for a new one.

Dependent care benefits. If you received benefits for 2011 under your employer's dependent care plan, you must use Form 1040NR. The benefits should be shown in box 10 of your Form(s) W-2.

Adoption benefits. If you received employer-provided adoption benefits for 2011, you must use Form 1040NR. The benefits should be shown in box 12 of your Form(s) W-2, with code T.

Tax-exempt interest. Certain types of interest income from investments in state and municipal bonds and similar instruments are not taxed by the United States. If you received such tax-exempt interest income, enter "TEI" and the amount of your tax-exempt interest on the dotted line next to line 3. Include any exempt-interest dividends from a mutual fund or other regulated investment company. Do not include interest earned on your individual retirement arrangement (IRA), health savings account, Archer or Medicare Advantage MSA, or Coverdell education savings account. Also, do not include interest from a U.S. bank, savings and loan association, credit union, or similar institution (or from certain deposits with U.S. insurance companies) that is exempt from tax under a tax treaty or under section 871(i) because the interest is not effectively connected with a U.S. trade or business. Do not add any tax-exempt interest to your line 3 total.

Line 4—Taxable refunds, credits, or offsets of state and local income taxes. If you received a refund, credit, or offset of state or local income taxes in 2011, you may receive a Form 1099-G. If you chose to apply part or all of the refund to your 2011 estimated state or local income tax, the amount applied is treated as received in 2011.

None of your refund is taxable if, in the year you paid the tax, you did not itemize deductions. If you were a student or business apprentice from India in 2010 and you claimed the standard deduction on your 2010 tax return, none of your refund is taxable. See Students and business apprentices from India in chapter 5 of Pub. 519. If none of your refund is taxable, leave line 4 blank.

For details on how to figure the amount you must report as income, see *Recoveries* in Pub. 525, Taxable and Nontaxable Income.

Line 5—Scholarship and fellowship grants. If you received a scholarship or fellowship, part or all of it may be taxable.

If you were a degree candidate, the amounts you used for expenses other than tuition and course-related expenses (fees, books, supplies, and equipment) are generally taxable. For example, amounts used for room, board, and travel are generally taxable.

If you were not a degree candidate, the full amount of the scholarship or fellowship is generally taxable. Also, amounts received in the form of a scholarship or fellowship that are payment for teaching, research, or other services are generally taxable as wages even if the services were required to get the grant.

If the grant was reported on Form(s) 1042-S, you generally must include the amount shown in box 2 of Form(s) 1042-S on line 5. However, if any or all of that amount is exempt by treaty, do not include the treaty-exempt amount on line 5. Instead, include the treaty-exempt amount on line 6 and complete item J of Schedule OI on page 2 of Form 1040NR-EZ.

Attach any Form(s) 1042-S you received from the college or institution. If you did not receive a Form 1042-S, attach a statement from the college or institution (on their letterhead) showing the details of the grant.

For more information about scholarships and fellowships in general, see Pub. 970, Tax Benefits for Education.

Example 1. You are a citizen of a country that does not have an income tax treaty in force with the United States. You are a candidate for a degree at ABC University (located in the United States). You are receiving a full scholarship from ABC University. The total amounts you received from ABC University during 2011 are as follows:

Tuition and fees	\$25,000
Books, supplies,	
and equipment	1,000

Room	and
board	

9,000
\$35,000

The Form 1042-S you received from ABC University for 2011 shows \$9,000 in box 2 and \$1,260 (14% of \$9,000) in box 9.

Note. Box 2 shows only \$9,000 because withholding agents (such as ABC University) are not required to report section 117 amounts (tuition, fees, books, supplies, and equipment) on Form 1042-S

When completing Form 1040NR-EZ: Enter on line 5 the \$9,000 shown in box 2 of Form 1042-S

 Enter \$0 on line 8. Because section 117 amounts (tuition, fees, books, supplies, and equipment) were not included in box 2 of your Form 1042-S (and are not included on line 5 of Form 1040NR-EZ), you cannot exclude any of the section 117 amounts on line 8.

 Include on line 18b the \$1,260 shown in box 9 of Form 1042-S.

Example 2. The facts are the same as in Example 1 except that you are a citizen of a country that has an income tax treaty in force with the United States that includes a provision that exempts scholarship income and you were a resident of that country immediately before leaving for the United States to attend ABC University. Also, assume that, under the terms of the tax treaty, all of your scholarship income is exempt from tax because ABC University is a nonprofit educational organization.

Note. Many tax treaties do not permit an exemption from tax on scholarship or fellowship grant income unless the income is from sources outside the United States. If you are a resident of a treaty country, you must know the terms of the tax treaty between the United States and the treaty country to claim treaty benefits on Form 1040NR-EZ. For details, see the instructions for item J of Schedule OI, later

When completing Form 1040NR-EZ: • Enter \$0 on line 5. The \$9,000 reported to you in box 2 of Form 1042-S is reported on line 6 (not line 5). Enter \$9,000 on line 6.

 Enter \$0 on line 8. Because none of the \$9,000 reported to you in box 2 of Form 1042-S is included in your income, you cannot exclude it on line 8. • Include on line 18b any withholding shown in box 9 of Form 1042-S. Provide all the required information in item J of Schedule OI on page 2 of Form 1040NR-EZ.

Line 6-Treaty-exempt income.

Report on line 6 the total of all your income that is exempt from tax by an income tax treaty, including both effectively connected income and not effectively connected income. Do not include this exempt income on line 7. You must complete item J of Schedule OI on page 2 of Form 1040NR-EZ to

report income that is exempt from U.S. tax.

Line 8—Scholarship and fellowship grants excluded. If you received a scholarship or fellowship grant and were a degree candidate, enter amounts used for tuition and course-related expenses (fees, books, supplies, and equipment), but only to the extent the amounts are included on line 5. See the examples in the instructions for line 5, earlier.

Line 9—Student loan interest deduction. You can take this deduction if all of the following apply.

 You paid interest in 2011 on a qualified student loan (defined next).

 Your filing status is single.
 Your modified AGI is less than \$75,000. Use lines 2 through 4 of the worksheet on this page to figure your modified AGI.

Use the Student Loan Interest Deduction Worksheet on this page to figure your student loan interest deduction.

Qualified student loan. This is any loan you took out to pay the gualified higher education expenses for any of the following individuals.

1. Yourself or your spouse. Any person who was your dependent when the loan was taken out.

3. Any person you could have claimed as a dependent for the year the loan was taken out except that:

a. The person filed a joint return.

b. The person had gross income that was equal to or more than the exemption amount for that year (\$3,700 for 2011), or

c. You could be claimed as a dependent on someone else's return.

The person for whom the expenses were paid must have been an eligible student (see Eligible student, later). However, a loan is not a qualified

V

student loan if (a) any of the proceeds were used for other purposes, or (b) the loan was from either a related person or a person who borrowed the proceeds under a qualified employer plan or a contract purchased under such a plan. To find out who is a related person, see Pub. 970.

Qualified higher education expenses. Qualified higher education expenses generally include tuition, fees, room and board, and related expenses such as books and supplies. The expenses must be for education in a degree, certificate, or similar program at an eligible educational institution. An eligible educational institution includes most colleges, universities, and certain vocational schools. You must reduce the expenses by the following benefits.

 Employer-provided educational assistance benefits that are not included in box 1 of Form(s) W-2 Excludable U.S. series EE and I savings bond interest from Form 8815.

Any nontaxable distribution of

qualified tuition program earnings. Any nontaxable distribution of

Coverdell education savings account earnings

• Any scholarship, educational assistance allowance, or other payment (but not gifts, inheritances, etc.) excluded from income.

For more details on these expenses. see Pub. 970.

Eligible student. An eligible student is a person who:

 Was enrolled in a degree, certificate, or other program (including a program of study abroad that was approved for credit by the institution at which the student was enrolled) leading to a recognized educational credential at an eligible educational institution, and

Carried at least half the normal

full-time workload for the course of study he or she was pursuing.

Line 11—Itemized deductions.

Enter the total state and local income

	udent Loan Interest Deduction orksheet—Line 9 /	Keep for Your Records
Se	e the instructions for line 9 before you begin.	
1.	Enter the total interest you paid in 2011 on qualifi	
_	loans (defined on this page). Do not enter more t	
	Enter the amount from Form 1040NR-EZ, line 7	
3.		
4.	Subtract line 3 from line 2	4
5.	Is line 4 more than \$60,000?	
	\Box No. Skip lines 5 and 6, enter -0- on line 7,	
	and go to line 8.	
	□ Yes. Subtract \$60,000 from line 4	5.
6.	Divide line 5 by \$15,000. Enter the result as a dec	cimal (rounded
	to at least three places). If the result is 1.000 or m	nore, enter
	1.000	
7.		
8.	Student loan interest deduction. Subtract line 7	
	Enter the result here and on Form 1040NR-EZ, lir	

taxes you paid or that were withheld from your salary in 2011. If, during 2011, you received any refunds of, or credits for, income tax paid in earlier years, do not subtract them from the amount you deduct here. Instead, see the instructions for line 4, earlier.

Note. Residents of India who were students or business apprentices may be able to take the standard deduction instead of their itemized deductions. See Pub. 519 for details.

Line 13—Exemption deduction.

Generally, you can take an exemption of \$3,700 for yourself.

Note. Residents of Canada, Mexico, or South Korea, and U.S. nationals may be able to claim exemptions for their dependents and, if married, their spouse. Residents of India who were students or business apprentices also may be able to take exemptions for their spouse and dependents. However, you must use Form 1040-NR if you want to claim the additional exemptions.

Line 15—Tax. Use the Tax Table, later in these instructions, to figure your tax. Be sure you use the correct column.

Line 16—Unreported social security and Medicare tax from Forms 4137 and 8919. Enter the total of any taxes from Form 4137 and Form 8919. Check the appropriate box(es).

Form 4137. If you received tips of \$20 or more in any month and you did not report the full amount to your employer, you must pay the social security and Medicare or railroad retirement (RRTA) tax on the unreported tips.

Do not include the value of any noncash tips, such as tickets or passes. You do not pay social security and Medicare taxes or RRTA tax on these noncash tips.

To figure the social security and Medicare tax, use Form 4137. If you owe RRTA tax, contact your employer. Your employer will figure and collect the RRTA tax.

You may be charged a penalty equal to 50% of the social security and Medicare or RRTA tax due on tips you received but did not report to your employer.

Form 8919. If you are an employee who received wages from an employer who did not withhold social security and Medicare tax from your wages, use Form 8919 to figure your share of the unreported tax. Include on line 16 the amount from line 13 of Form 8919. Include the amount from line 6 of Form 8919 on Form 1040NR-EZ, line 3.

Payments

Lines 18a and 18b—Federal income tax withheld. Enter all federal income tax withheld on line 18a or 18b.

Line 18a. Enter on line 18a the total of any federal income tax withheld on your Form(s) W-2 and 1099-R. The

amount(s) withheld should be shown in box 2 of Form(s) W-2 and box 4 of Form(s) 1099-R. Attach all Form(s) W-2 to the front of your return. Attach Form(s) 1099-R to the front of your return if federal income tax was withheld.

Line 18b. Enter on line 18b the total amount shown as federal income tax withheld on Form(s) 1042-S. The amount(s) withheld should be shown in box 9 of your Form(s) 1042-S. Attach all Form(s) 1042-S to the front of your return.

Refunds of taxes shown on Form 1042-S may be delayed for up to 6 months. See Refund Information, later.

Line 19—2011 estimated tax payments. Enter any estimated federal income tax payments you made using Form 1040-ES (NR) for 2011. Include any overpayment that you applied to your 2011 estimated tax from:

• Your 2010 return, or

An amended return (Form 1040X).

Name change. If you changed your name because of marriage, divorce, etc., and you made estimated tax payments using your former name, attach a statement to the front of Form 1040NR-EZ. On the statement, list all of the payments you made in 2011 and show the name(s) and identifying number(s) under which you made them.

Line 20—Credit for amount paid with Form 1040-C. Enter any amount you paid with Form 1040-C for 2011. Line 21—Total payments. Add

lines 18a through 20. Enter the total on line 21.

Amount paid with request for extension of time to file. If you filed Form 4868 to get an automatic extension of time to file Form 1040NR-EZ, include in the total on line 21 any amount you paid with that form or by the electronic federal tax payment system or credit or debit card. If you paid by credit or debit card, do not include on line 21 the convenience fee you were charged. On the dotted line next to line 21, enter "Form 4868" and show the amount paid.

Refund

Line 22—Amount overpaid. If line 22 is under \$1, we will send a refund only on written request.

If the amount you overpaid is large, you may want to decrease the amount of income tax withheld from your pay by filing a new Form W-4. See Income Tax Withholding and Estimated Tax Payments for 2012, later.

Refund offset. If you owe past-due federal tax, state income tax, child support, spousal support, or certain federal nontax debts, such as student loans, all or part of the overpayment on line 22 may be used (offset) to pay the

past-due amount. Offsets for federal taxes are made by the IRS. All other offsets are made by the Treasury Department's Financial Management Service (FMS). For federal tax offsets, you will receive a notice from the IRS. For all other offsets, you will receive a notice from FMS. To find out if you may have an offset or if you have any questions about it, contact the agency to which you owe the debt.

Lines 23a through 23e—Amount refunded to you. If you want to check the status of your refund, see *Refund Information*, later. Before checking the status of your refund, please wait at least 3 to 4 weeks after you mail your return.

Refunds of tax withheld on a Form 1042-S. If you request a refund of tax withheld on a Form 1042-S, we may need additional time to process the refund. Allow up to 6 months for these refunds to be issued.

DIRECT DEPOSIT

Simple. Safe. Secure.

Fast Refunds! Choose direct deposit—a fast, simple, safe, secure way to have your refund deposited automatically to your checking or savings account, including an individual retirement arrangement (IRA). See *IRA*, later.

If you want us to directly deposit the amount shown on line 23a to your checking or savings account, including an IRA, at a U.S. bank or other financial institution (such as a mutual fund, brokerage firm, or credit union) in the United States:

 Complete lines 23b through 23d (if you want your refund deposited to only one account), or

• Check the box on line 23a and attach Form 8888 if you want to split the direct deposit of your refund into more than one account or use all or part of your refund to buy paper series I savings bonds.

If you do not want your refund directly deposited to your account, do not check the box on line 23a. Draw a line through the boxes on lines 23b and 23d. We will send you a check instead.

Why Use Direct Deposit?
You get your refund faster by direct deposit than you do by check.
Payment is more secure. There is no check that can get lost or stolen.
It is more convenient. You do not have to make a trip to the bank to

deposit your check.
It saves tax dollars. It costs the government less to refund by direct deposit.

Note. Your choice of direct deposit is only valid for the current year. You can choose another method to receive your refund next year.

IRA. You can have your refund (or part of it) directly deposited to a traditional IRA, Roth IRA, or SEP-IRA, but not a SIMPLE IRA. You must establish the IRA at a bank or other financial institution before you request

Sample Check

Sample Check-Lines 23b Through 23d



Note: The routing and account numbers may be in different places on your check.

direct deposit. Make sure your direct deposit will be accepted. You also must notify the trustee or custodian of your account of the year to which the deposit is to be applied (unless the trustee or custodian will not accept a deposit for 2011). If you do not, the trustee or custodian can assume the deposit is for the year during which you are filing the return. For example, if you file your 2011 return during 2012 and do not notify the trustee or custodian in advance, the trustee or custodian can assume the deposit to your IRA is for 2012. If you designate your deposit to be for 2011, you must verify that the deposit was actually made to the account by the due date of the return (without regard to extensions). If the deposit is not made by that date, the deposit is not an IRA contribution for 2011.

You may be able to contribute up to \$5,000 (\$6,000 if age 50 or older at the end of 2011) to a traditional IRA or Roth IRA for 2011. The limit for 2012 is also \$5,000 (\$6,000 if age 50 or older at the end of 2012). You may owe a penalty if your contributions exceed these limits.

For more information on IRAs, see Pub. 590.

TreasuryDirect[®] You can request a deposit of your refund (or part of it) to a Treasury Direct[®] online account to buy U.S. Treasury marketable securities and savings bonds. For more information, go to

www.treasurydirect.gov.

Form 8888. You can have your refund directly deposited into more than one account or use it to buy up to \$5,000 in paper series I savings bonds. You do not need a TreasuryDirect® account to do this. For more information, see the Form 8888 instructions.

Line 23b. The routing number must be nine digits. The first two digits must be 01 through 12 or 21 through 32. On the sample check above, the routing number is 250250025. Rufus and Mary Maple would use that routing number unless their financial institution

instructed them to use a different routing number for direct deposits.

Ask your financial institution for the correct routing number to enter on line 23b if:

• The routing number on a deposit slip is different from the routing number on your checks,

 Your deposit is to a savings account that does not allow you to write checks, or

• Your checks state they are payable through a financial institution different from the one at which you have your checking account.

Line 23c. Check the appropriate box for the type of account. Do not check more than one box. If the deposit is to an account such as an IRA, health savings account, brokerage account, or other similar account, ask your financial institution whether you should check the "Checking" or "Savings" box. You must check the correct box to ensure your deposit is accepted. For a TreasuryDirect® online account, check the "Savings" box.

Line 23d. The account number can be up to 17 characters (both numbers and letters). Include hyphens but omit spaces and special symbols. Enter the number from left to right and leave any unused boxes blank. On the sample check above, the account number is 20202086. Do not include the check number.

If the direct deposit to your account(s) is different from the amount you expected, you will receive an explanation in the mail about 2 weeks after your refund is deposited.

Reasons Your Direct Deposit Request May Be Rejected

If any of the following apply, your direct deposit request will be rejected and a check will be sent instead.

• Any numbers or letters on lines 23b through 23d are crossed out or whited out.

• You request a deposit of your refund to an account that is not in your name

(such as your tax preparer's own account).

 You file your 2011 return after December 31, 2012.

The IRS is not responsible for a lost refund if you enter the wrong account information. Check with your financial institution to get the correct routing and account numbers and to make sure your direct deposit will be accepted.

Line 23e. If you want your refund mailed to an address not listed on page 1 of Form 1040NR-EZ, enter that address here. See *Foreign address*, earlier, for information on entering a foreign address.

Note. If the address on page 1 is not in the United States, you can enter an address in the United States on line 23e. However, if the address on page 1 is in the United States, the IRS cannot mail a refund to a different address in the United States.

Line 24—Applied to your 2012 estimated tax. Enter on line 24 the amount, if any, of the overpayment on line 22 you want applied to your 2012 estimated tax.



Amount You Owe

Line 25—Amount you owe.

To save interest and penalties, pay your taxes in full by the due date of your return (see When To File, earlier). You do not have to pay if line 25 is under \$1.

Include any estimated tax penalty from line 26 in the amount you enter on line 25.

You can pay by check, money order, credit or debit card, or the electronic federal tax payment system (EFTPS). Do not include any estimated tax payment for 2012 in this payment. Instead, make the estimated tax payment separately.

To pay by check or money order. Make your check or money order payable to the "United States Treasury" for the full amount due. Do not send cash. Do not attach the payment to your return. Write "2011 Form 1040NR-EZ" and your name, address, daytime phone number, and SSN or ITIN on your payment.

To help us process your payment, enter the amount on the right side of the check like this: \$ XXX.XX. Do not use dashes or lines (for example, do not enter "\$ XXX-" or "\$ XXX¹⁰⁰").

Bad check or payment. The penalty for writing a bad check to the IRS is \$25 or 2% of the check, whichever is more. This penalty also applies to other forms of payment if the IRS does not receive the funds. To pay by credit or debit card or EFTPS. For information on these payment options, go to www.irs.gov/e-pay.

You may need to (a) increase TIP the amount of income tax withheld from your pay by filing a new Form W-4 or (b) make estimated tax payments for 2012. See Income Tax Withholding and Estimated Tax Payments for 2012 *in* General Information, later.

What if you cannot pay? If you cannot pay the full amount shown on line 25 when you file, you can ask for: An installment agreement, or

An extension of time to pay.

Installment agreement. Under an installment agreement, you can pay all or part of the tax you owe in monthly installments. However, even if your request to pay in installments is granted, you will be charged interest and may be charged a late payment penalty on the tax not paid by the due date (without extensions). You also must pay a fee. To limit the interest and penalty charges, pay as much of the tax as possible when you file. But before requesting an installment agreement, you should consider other less costly alternatives, such as a bank loan or credit card payment.

To ask for an installment agreement, you can apply online or use Form 9465 or Form 9465-FS. To apply online, go to IRS.gov and click on "Tools" and then "Online Payment Agreement."

Extension of time to pay. If paying the tax when it is due would cause you an undue hardship, you can ask for an extension of time to pay by filing Form 1127, Application for Extension of Time for Payment of Tax Due to Undue Hardship, on or before the due date (without regard to extensions) for filing your return. An extension generally will not be granted for more than 6 months. You will be charged interest on the tax not paid by the due date (without regard to extensions) for filing your return. You must pay the tax before the extension runs out. If you do not, penalties may be imposed.



If the due date is April 17, 2012, and you pay after April 17, CAUTION 2012, you will be charged interest on the tax not paid by April 15,

2012. Line 26—Estimated tax penalty.

You may owe this penalty if: Line 25 is at least \$1,000 and it is more than 10% of the tax shown on your return, or

You did not pay enough estimated tax by any of the due dates. This is true even if you are due a refund.

The "tax shown on your return" is the amount on your 2011 Form 1040NR-EZ, line 15.

Exception. You will not owe the penalty if your 2010 tax return was for a tax year of 12 full months and either of the following applies.

1. You had no tax shown on your 2010 return and you were a U.S. citizen or resident for all of 2010.

2. Line 21 on your 2011 return is at least 100% of the tax shown on your 2010 return. (But see Caution below.) Your estimated tax payments for 2011 must have been made on time and for the required amount.

If your 2010 AGI was over \$150,000 (over \$75,000 if you CAUTION checked filing status box 2 for 2011), item (2) applies only if line 21 on your 2011 tax return is at least 110% of the tax shown on your 2010 return. This rule does not apply to farmers and fishermen.

For most people, the "tax shown on your 2010 return" is the amount on your 2010 Form 1040NR-EZ, line 15.

Figuring the penalty. If the Exception above does not apply and you choose to figure the penalty yourself, see Form 2210 (or 2210-F for farmers or fishermen) to find out if you owe the penalty. If you do, you can use the form to figure the amount.

Enter the penalty on line 26. Add the penalty to any tax due and enter the total on line 25.

However, if you have an overpayment on line 22, subtract the penalty from the amount you otherwise would enter on line 23a or line 24. Lines 23a, 24, and 26 must equal line 22

If the penalty is more than the overpayment on line 22, enter -0- on lines 23a and 24. Then subtract line 22 from line 26 and enter the result on line 25

Do not file Form 2210 with your return unless Form 2210 indicates that you must do so. Instead, keep it for your records.

Because Form 2210 is TIP complicated, you can leave line 26 blank and the IRS will figure the penalty and send you a bill. We will not charge you interest on the penalty if you pay by the date specified on the bill. If your income varied during the year, the annualized income installment method may reduce the amount of your penalty. But you must file Form 2210 because the IRS cannot figure your penalty under this method. See the Instructions for Form 2210 for other situations in which you may be able to lower your penalty by filing Form 2210.

Third Party Designee

If you want to allow your preparer, a friend, family member, or any other person you choose to discuss your 2011 tax return with the IRS, check the "Yes" box in the "Third Party Designee" area of your return. Also, enter the designee's name, U.S. phone number, and any five digits the designee chooses as his or her personal identification number (PIN).

If you check the "Yes" box, you are authorizing the IRS to call the designee to answer any questions that may arise during the processing of your return. You also are authorizing the designee to:

 Give the IRS any information that is missing from your return,

 Call the IRS for information about the processing of your return or the status of your refund or payment(s),

Receive copies of notices or

transcripts related to your return, upon request, and

 Respond to certain IRS notices about math errors, offsets, and return preparation.

You are not authorizing the designee to receive any refund check, bind you to anything (including any additional tax liability), or otherwise represent you before the IRS. If you want to expand the designee's authorization, see Pub. 947, Practice Before the IRS and Power of Attorney.

The authorization will automatically end no later than the due date (without regard to extensions) for filing your 2012 tax return (see When To File, earlier). If you want to revoke the authorization before it ends, see Pub. 947.

Sign Your Return

Form 1040 NR-EZ is not considered a valid return unless you sign it. Be sure to date your return and enter your occupation(s) in the United States. If you have someone prepare your return, you are still responsible for the correctness of the return. If your return is signed by a representative for you, you must have a power of attorney attached that specifically authorizes the representative to sign your return. To do this, you can use Form 2848.

You can have an agent in the United States prepare and sign your return if you could not do so for one of the following reasons:

You were ill.

 You were not in the United States at any time during the 60 days before the return was due.

 For other reasons that you explained in writing to the Department of the Treasury; Internal Revenue Service; Austin, TX 73301-0215, and that the IRS approved.

Child's return. If your child cannot sign the return, either parent can sign the child's name in the space provided. Then enter "By (your signature), parent for minor child.

Paid preparer must sign your return. Generally, anyone you pay to prepare your return must sign it and include their preparer tax identification number (PTIN) in the space provided. The preparer must give you a copy of the return for your records. Someone who prepares your return but does not charge you should not sign your return.

Instructions for Schedule OI, Other Information

Answer all questions.

Item A

List all countries of which you were a citizen or national during the tax year.

Item B

List the country in which you claimed residence for tax purposes during the tax year.

Item C

If you have completed immigration Form I-485 and submitted the form to the U.S. Citizenship and Immigration Services, you have applied to become a green card holder (lawful permanent resident) of the United States.

Item D

If you checked "Yes" for D1 or D2, you may be a U.S. tax expatriate and special rules may apply to you. See Expatriation Tax in chapter 4 of Pub. 519 for more information.

Item E

If you had a visa on the last day of the tax year, enter your visa type. Examples are the following.

- B-1 Visitor for business.
 F-1 Students-academic institutions. H-1B Temporary worker with
- specialty occupation.

J-1 Exchange visitor.

If you did not have a visa, enter your U.S. immigration status on the last day of the tax year. For example, if you entered under the visa waiver program, enter "VWP" and the name of the Visa Waiver Program Country.

If you were not present in the United States on the last day of the tax year, and you have no U.S. immigration status, enter "Not present in U.S.-No U.S. immigration status.

Item F

If you ever changed your visa type or U.S. immigration status, check the "Yes" box. For example, you entered the United States in 2010 on an F-1 visa as an academic student. During 2011, you changed to an H-1B visa as a teacher. You will check the "Yes" box and enter on the dotted line "Changed status from F-1 student to H-1B teacher on August 20, 2011."

Item G

Enter the dates you entered and left the United States during 2011 on short business trips or to visit family, go on vacation, or return home briefly. If you are a resident of Canada or México and commute to work in the United States on more than 75% of the workdays during your working period, you are a regular commuter and do not need to enter the dates you entered and left the United States during the year.

Commute means to travel to work and return to your residence within a 24-hour period. Check the appropriate box for Canada or Mexico and skip to item H. See Days of Presence in the United States in chapter 1 of Pub. 519.

If you were in the United States on January 1, enter 1/1 as the first date you entered the United States. If you were in the United States on December 31, do not enter a final date departed.

Item H

Review your entry and passport stamps or other records to count the number of days you were actually present in the United States during the years listed. A day of presence is any day that you are physically present in the United States at any time during the 24-hour period beginning at 12:01 a.m. For the list of exceptions to the days you must count as actually present in the United States, see Days of Presence in the United States in chapter 1 of Pub. 519. If you were not in the United States on any day of the tax year, enter -0-.

Item I

If you filed a U.S. income tax return for a prior year, enter the latest year for which you filed a return and the form number you filed.

Item J

Line 1. If you are a resident of a treaty country (that is, you qualify as a resident of that country within the meaning of the tax treaty between the United States and that country), you must know the terms of the tax treaty between the United States and that country to properly complete item J. You can download the complete text of most U.S. tax treaties at IRS.gov. Enter "tax treaties" in the search box. Technical explanations for many of those treaties are also available at that site. Also, see Pub. 901 for a quick reference guide to the provisions of U.S. tax treaties.

If you are claiming exemption from income tax under a U.S. income tax treaty with a foreign country on Form 1040NR-EZ, you must provide all the information requested in item J.

Column (a), Country. Enter the treaty country that qualifies you for treaty benefits.

Column (b), Tax treaty article. Enter the number of the treaty article that exempts the income from U.S. tax.

Column (c), Number of months claimed in prior tax years. Enter the number of months in prior tax years for which you claimed an exemption from U.S. tax based on the specified treaty article.

Column (d), Amount of exempt income in current tax year. Enter the amount of income in the current tax year that is exempt from U.S. tax based on the specified treaty article.

Line (e), Total. Add the amounts in column (d). Enter the total on line 1e and on page 1, line 6. Do not include this amount in the amounts entered on Form 1040NR-EZ, page 1, line 3 or 5.

If required, attach Form 8833. See Treaty-based return position disclosure, later.

Line 2. Check "Yes" if you were subject to tax in a foreign country on any of the income reported on line 1, column (d)

Example. Sara is a citizen of Italy and was a resident there until September 2010, when she moved to the United States to accept a position as a high school teacher at an accredited public high school. Sara came to the United States on a J-1 visa (Exchange visitor) and signed a contract to teach for 2 years at this U.S. school. She began teaching in September 2010 and plans to continue teaching through May 2012. Sara's salary per school year is \$40,000. She plans to return to Italy in June 2012 and resume her Italian residence. For calendar year 2011, Sara earned \$40,000 from her teaching position. She completes the table in item J on her 2011 tax return as shown in Example. Item J—Income Exempt from Tax by Treaty below.

If you are claiming tax treaty benefits and you failed to submit AUTION adequate documentation to a withholding agent, you must attach to your tax return all information that otherwise would have been required on

Example. Item J—Income Exempt from Tax by Treaty

Keep for Your Records

(a) Country	(b) Tax treaty article	(c) Number of months claimed in prior tax years	(d) Amount of exempt income in current tax year								
Italy	20	4	\$40,000								
	(e) Total. Enter this amount on Form 1040NR-EZ, line 6. Do not enter it on line 3 or line 5										

the withholding tax document (for example, all information required on Form W-8BEN or Form 8233).

Treaty-based return position disclosure. If you take the position that a treaty of the United States overrides or modifies any provision of the Internal Revenue Code and that position reduces (or potentially reduces) your tax, you must report certain information on Form 8833 and attach it to Form 1040NR-EZ.

If you fail to report the required information, you will be charged a penalty of \$1,000 for each failure, unless you show that such failure is due to reasonable cause and not willful neglect. For more details, see Form 8833 and its instructions.

Exceptions. You do not have to file Form 8833 for any of the following.

1. You claim a treaty reduces the withholding tax on interest, dividends, rents, royalties, or other fixed or determinable annual or periodical income ordinarily subject to the 30% rate.

2. You claim a treaty reduces or modifies the taxation of income from dependent personal services, pensions, annuities, social security and other public pensions, or income of artists, athletes, students, trainees, or teachers. This includes taxable scholarship and fellowship grants.

3. You claim an International Social Security Agreement or a Diplomatic or Consular Agreement reduces or modifies the taxation of income.

4. You are a partner in a partnership or a beneficiary of an estate or trust and the partnership, estate, or trust reports the required information on its return.

5. The payments or items of income that otherwise are required to be disclosed total no more than \$10,000.

Reminders

Return Checklist

This checklist can help you file a correct return. Mistakes can delay your refund or result in notices being sent to you.

Did you:

- Enter your name and address in the correct order in the spaces provided on Form 1040NR-EZ?
- Enter the correct SSN or ITIN in the space provided on Form 1040NR-EZ? Check that your name and SSN or ITIN agree with your social security card or the IRS notice assigning your ITIN.
- Use the amount from line 14 (Taxable income), and the proper filing status, to find your tax in the Tax Table? Be sure you entered the correct tax on line 15.
- Check your math, especially when figuring your taxable income, federal income tax withheld, total payments, and refund or amount you owe?

- Enter the correct amounts for line 11 (Itemized deductions) and line 13 (Exemption)?
- Sign and date Form 1040NR-EZ and enter your occupation(s) in the United States?
- Include your apartment number in your address if you live in an apartment?
- Attach your Form(s) W-2, 1042-S, and 1099-R to the front of the return? Attach Form(s) 1099-R only if federal income tax was withheld.
- Include all the required information on your payment if you owe tax and are paying by check or money order? See the instructions for line 25, earlier, for details.
- ☐ File only one original return for the same year, even if you have not gotten your refund or have not heard from the IRS since you filed? Filing more than one original return for the same year or sending in more than one copy of the same return (unless we ask you to do so) could delay your refund.

Refund Information

You can go online to check the status of your refund 3 to 4 weeks after you file your return.

Refunds of certain withholding tax. The processing of refund requests of tax withheld and reported on a Form 1042-S may require additional time. Allow up to 6 months for these refunds to be issued.

Go to IRS.gov and click on *Where's My Refund*. Have a copy of your tax return handy. You will need to provide the following information from your return:

- Your SSN or ITIN,
- Your filing status, and

• The exact whole dollar amount of your expected refund.

Refunds are sent out weekly on Fridays. If you check the status of your refund and are not given the date it will be issued, please wait until the next week before checking back.

If you do not have Internet access, you have two options.

• You can check the status of your refund on the new IRS phone app. Download the free IRS2Go app by visiting the ITunes app store or the Android Marketplace. IRS2Go is a new way to provide you with information and tools.

• If you are in the United States, call 1-800-829-4477 24 hours a day, 7 days a week, for automated refund information.

Do not send in a copy of your return unless asked to do so.

To get a refund, you generally must file your return within 3 years from the date the return was due (including extensions).

Refund information also is available in Spanish at <u>www.irs.gov/espanol</u> and the phone numbers listed earlier.

Income Tax Withholding and Estimated Tax Payments for 2012

If the amount you owe or the amount you overpaid is large, you may want to file a new Form W-4 with your employer to change the amount of income tax withheld from your 2012 pay. For details on how to complete Form W-4, see the Instructions for Form 8233 and Notice 1392, Supplemental Form W-4 Instructions for Nonresident Aliens.

If you do not pay your tax through withholding, or do not pay enough tax that way, you might have to pay estimated tax. In general, you do not have to make estimated tax payments if you expect that your 2012 Form 1040NR-EZ will show a tax refund or a tax balance due of less than \$1,000. If your total estimated tax for 2012 is \$1,000 or more, see Form 1040-ES (NR). It has a worksheet you can use to see if you have to make estimated tax payments. However, if you expect to be a resident of Puerto Rico during all of 2012 and you must pay estimated tax, use Form 1040-ES. For more information, see Pub. 505, Tax Withholding and Estimated Tax, and Pub. 519.

Need a Copy of Your Tax Return?

If you need a copy of your tax return, use Form 4506. There is a \$57 fee (subject to change) for each return requested. If your main home, principal place of business, or tax records are located in a federally declared disaster area, this fee will be waived. If you want a free transcript of your tax return or account, use Form 4506-T or 4506T-EZ, visit IRS.gov and click on "Order a Tax Return or Account Transcript," or call us. If you are in the United States, call 1-800-908-9946. If you are outside the United States, call 267-941-1000 (English-speaking only). This number is not toll-free.

Amended Return

File Form 1040X to change a return you already filed. Also, use Form 1040X if you filed Form 1040NR-EZ and you should have filed Form 1040, 1040A, or 1040EZ, or vice versa. Generally, Form 1040X must be filed within 3 years after the date the original return was filed or within 2 years after the date the tax was paid, whichever is later. You may have more time to file Form 1040X if you live in a federally declared disaster area or you are physically or mentally unable to manage your financial affairs. See Pub. 519 and Pub. 556, Examination of Returns, Appeal Rights, and Claims for Refund, for details.

Past Due Returns

If you or someone you know needs to file past due tax returns, go to

www.irs.gov/individuals for help in filing those returns. Send the return to the address that applies to you in the latest Form 1040NR-EZ instructions. For example, if you are filing a 2008 return in 2012, use the address in Where To File, earlier. However, if you got an IRS notice, mail the return to the address in the notice.

Interest and Penalties

You do not have to figure the amount of any interest or penalties you may owe. Because figuring these amounts can be complicated, we will do it for you if you want. We will send you a bill for any amount due.

If you include interest or penalties (other than the estimated tax penalty) with your payment, identify and enter the amount in the bottom margin of Form 1040NR-EZ, page 1. Do not include interest or penalties (other than the estimated tax penalty) in the amount you owe on line 25.

Interest. We will charge you interest on taxes not paid by their due date, even if an extension of time to file is granted. We also will charge you interest on penalties imposed for failure to file, negligence, fraud, substantial valuation misstatements, substantial understatements of tax, and reportable transaction understatements. Interest is charged on the penalty from the due date of the return (including extensions).

Penalty for late filing. If you do not file your return by the due date (including extensions), the penalty is usually 5% of the amount due for each month or part of a month your return is late, unless you have a reasonable explanation. If you do, include it with your return. The penalty can be as much as 25% of the tax due. The penalty is 15% per month, up to a maximum of 75%, if the failure to file is fraudulent. If your return is more than 60 days late, the minimum penalty will be \$135 or the amount of any tax you owe, whichever is smaller.

Penalty for late payment of tax. If you pay your taxes late, the penalty is usually $\frac{1}{2}$ of 1% of the unpaid amount for each month or part of a month the tax is not paid. The penalty can be as much as 25% of the unpaid amount. It applies to any unpaid tax on the return. This penalty is in addition to interest charges on late payments.

Penalty for frivolous return. In addition to any other penalties, the law imposes a penalty of \$5,000 for filing a frivolous return. A frivolous return is one that does not contain information needed to figure the correct tax or shows a substantially incorrect tax because you take a frivolous position or desire to delay or interfere with the tax laws. This includes altering or striking out the preprinted language above the space where you sign. For a list of positions identified as frivolous, see Notice 2010-33, 2010-17 I.R.B. 609,

available at www.irs.gov/irb/2010-17_IRB/ar13.html.

Other penalties. Other penalties can be imposed for negligence, substantial understatement of tax, reportable transaction understatements, filing an erroneous refund claim, and fraud. Criminal penalties may be imposed for willful failure to file, tax evasion, or making a false statement. See Pub. 519 for details on some of these penalties.

How Long Should Records Be Kept?

Keep a copy of your tax return, worksheets you used, and records of all items appearing on it (such as Forms W-2, 1042-S, and 1099) until the statute of limitations runs out for that return. Usually, this is 3 years from the date the return was due or filed or 2 years from the date the tax was paid, whichever is later. You should keep some records longer. For example, keep property records (including those on your home) as long as they are needed to figure the basis of the original or replacement property. For more details, see What Records Should I Keep in chapter 1 of Pub. 17.

Secure Your Tax Records from Identity Theft

Identity theft occurs when someone uses your personal information, such as your name, social security number (SSN), individual taxpayer identification number (ITIN), or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

- To reduce your risk:
- Protect your SSN or ITIN,

• Ensure your employer is protecting your SSN or ITIN, and

• Be careful when choosing a tax preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, etc., contact the IRS Identity Protection Specialized Unit at 1-800-908-4490 or submit Form 14039.

For more information, see Pub. 4535, Identity Theft Prevention and Victim Assistance.

Victims of identity theft who are experiencing economic harm or a systemic problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the National Taxpayer Advocate helpline at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

Protect yourself from suspicious

emails or phishing schemes. Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common form is the act of sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request detailed personal information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward the message to *phishing@irs.gov*. You also may report misuse of the IRS name, logo, forms, or other IRS property to the Treasury Inspector General for Tax Administration toll-free at 1-800-366-4484 or TTY/TDD 1-800-877-8339. You can forward suspicious emails to the Federal Trade Commission at *spam@uce.gov* or contact them at *www.ftc.gov/dtheft* or 1-877-IDTHEFT (1-877-438-4338) or TTY/TDD 1-866-653-4261.

Visit IRS.gov and enter "identity theft" in the search box to learn more about identity theft and how to reduce your risk.

What Are Your Rights As A Taxpayer?

You have the right to be treated fairly, professionally, promptly, and courteously by IRS employees. Our goal at the IRS is to protect your rights so that you will have the highest confidence in the integrity, efficiency, and fairness of our tax system. To ensure that you always receive such treatment, you should know about the many rights you have at each step of the tax process. For details, see Pub. 1, Your Rights As A Taxpayer.

Other Ways To Get Help

Send Us Your Written Tax Questions

You should get an answer in about 30 days. For the mailing address, call us at 1-800-829-1040 (TTY/TDD 1-800-829-4059). Do not send questions with your return.

Research Your Tax Questions Online

You can find answers to many of your tax questions online. Go to <u>www.irs.gov/individuals</u>. At the top of the page click on "International Taxpayers" and then "Help With Tax Questions - International Taxpayers." Here are some of the methods you may want to try.

 Frequently asked questions. This section contains an extensive list of questions and answers. You can select your question by category or keyword. Tax trails. This is an interactive section that asks questions you can answer by selecting "Yes" or "No." Main index of tax topics. This is an online version of TeleTax topics. Sending Your Question. This is an interactive section where you select one of the categories available to submit your tax law question.

Free Tax Return Assistance.

Free help with your return. If you need assistance preparing your return, visit the nearest Volunteer Income Tax Assistance (VITA) or Tax Counseling for the Elderly (TCE) site in your community. There are over 12,000 sites nationwide and each site is staffed by volunteers who are trained and certified to prepare federal income tax returns. VITA sites are also available at international and domestic military installations.

Volunteers in this program must adhere to strict quality and ethical standards and pass a certification test each year. VITA volunteers assist low to moderate income (generally under \$50,000 in adjusted gross income) taxpayers and TCE volunteers assist elderly taxpayers (age 60 and older) Volunteers will help you claim the child tax credit and other credits and deductions you can take.

What to bring. These are some of the things to bring to the VITA/TCE site to have your tax return prepared.

Proof of identification.

 Social security cards for you, your spouse and dependents and/or a social security number verification letter issued by the Social Security Administration.

 Individual taxpayer identification number (ITIN) assignment letter for you, your spouse and dependents.

 Proof of foreign status, if applying for an ITIN.

 Birth dates for you, your spouse and any dependents.

Form(s) W-2, W-2G, 1099-INT,

1099-DIV, 1099-R, and 1042-S.

 A copy of your 2010 federal and state returns, if available.

 A blank check or anything that shows your bank routing and account numbers for direct deposit.

Find a site near you and get additional information. For more information on these programs and a location in your community, go to IRS.gov and enter keyword "VITA" in the search box. You may also contact us at 1-800-829-1040. To locate the nearest AARP Tax-Aide site, visit AARP's website at

www.aarp.org/money/taxaide or call 1-888-227-7669.

Everyday Tax Solutions

In the United States you can get face-to-face help solving tax problems every business day in IRS Taxpayer Assistance Centers. An employee can explain IRS letters, request adjustments to your account, or help you set up a payment plan. Call your local Taxpayer Assistance Center for an appointment. To find the number, go to www.irs.gov/localcontacts, or look in the phone book under "United States Government, Internal Revenue Service." You can call 1-800-829-1040. For TTY/TDD help, call 1-800-829-4059.

If you wish to write instead of call, please address your letter to: Internal Revenue Service, International Section, Philadelphia, PA 19255-0725. Make sure you include your identifying number (defined in Identifying Number, earlier) when you write.

If you are outside the United States, you can call 267-941-1000 (English-speaking only). This number is not toll-free. Assistance in answering tax questions and filling out tax returns is also available in person from IRS offices in Beijing, Frankfurt, London, and Paris. The offices generally are located in the U.S. embassies or consulates. The IRS conducts an overseas taxpayer assistance program during the filing season (January to mid-June). To find out if IRS personnel will be in your area, contact the consular office at the nearest U.S. embassy.

IRS Videos

The IRS Video portal at www.IRSvideos.gov contains video and audio presentations on topics of interest to small businesses, individuals, and tax professionals. You will find video clips of tax topics, archived versions of live panel discussions and Webinars, and audio archives of tax practitioner phone forums.

Taxpayer Assistance

How can you get IRS tax forms and publications?

 You can download them from the IRS website. Click on "Forms and Publications" at IRS.gov.

• In the United States, you can call 1-800-TAX-FORM (1-800-829-3676).

• You can send your order to the Internal Revenue Service; 1201 N.

Mitsubishi Motorway; Bloomington, IL 61705-6613.

 You can pick them up in person from our U.S. embassies and consulates abroad (but only during the tax return filing period).

Help for People With Disabilities

Telephone help is available using TTY/ TDD equipment by calling 1-800-829-4059. Braille materials are available at libraries that have special services for people with disabilities.

Tax Services in Other Languages

To better serve taxpayers whose native language is not English, we have

products and services in various languages.

For Spanish speaking taxpayers, we have:

- Spanish Publication 17. El Impuesto
- Federal sobre los Ingresos, and
- www.irs.gov/espanol.

The Multilingual Gateway www.irs.gov/languages, offers basic tax filing information in the following languages.

- Spanish.
- Chinese. •
- Vietnamese.
- Korean.
- Russian. ٠

We also offer a Basic Tax Responsibilities CD/DVD in the following languages.

- Spanish. •
- Chinese. •
- Vietnamese. •
- Korean. Russian.

If you are in the United States and want to get a copy of this CD/DVD, call the National Distribution Center at 1-800-829-3676 and ask for Pub. 4580 in your language.

The IRS Taxpayer Assistance ΤΙΡ Centers provide over-the-phone interpreter assistance in more than 170 different languages. To find the number see Everyday Tax Solutions, earlier.

Death of a Taxpayer

If a taxpayer died before filing a return for 2011, the taxpayer's personal representative may have to file and sign a return for that taxpayer. A personal representative can be an executor, administrator, or anyone who is in charge of the deceased taxpayer's property. If the deceased taxpayer did not have to file a return but had tax withheld, a return must be filed to get a refund. The person who files the return must enter "Deceased," the deceased taxpayer's name, and the date of death across the top of the return. If this information is not provided, it may delay the processing of the return.

The personal representative should promptly notify all payers of income, including financial institutions, of the taxpayer's death. This will ensure the proper reporting of income earned by the taxpayer's estate or heirs. A deceased taxpayer's SSN or ITIN should not be used for tax years after the year of death, except for estate tax return purposes.

Claiming a refund for a deceased taxpayer. If you are a court-appointed representative, file Form 1040NR-EZ for the decedent and attach a copy of the certificate that shows your appointment. All other filers requesting the deceased taxpayer's refund, including the deceased taxpayer's spouse, must file the return and attach Form 1310.

For more details, see Pub. 559.

How Do You Make a Gift to Reduce Debt Held By the Public?

If you wish to do so, make a check payable to "Bureau of the Public Debt." You can send it to: Bureau of the Public Debt, Department G, P.O. Box 2188, Parkersburg, WV 26106-2188. Or you can enclose the check with your income tax return when you file. Do not add your gift to any tax you may owe. See the instructions for line 25, earlier, for details on how to pay any tax you owe.



You may be able to deduct this gift on your 2012 tax return as a charitable contribution. But you must file Form 1040NR to do so.

Calling the IRS

If you cannot find the answer to your question in these instructions or online, please call us for assistance. See Making the Call, later. If you are in the United States, you will not be charged for the call unless your phone company charges you for toll-free calls. Our normal hours of operation are Monday through Friday from 7:00 a.m. to 10:00 p.m. local time. Assistance provided to callers from Alaska and Hawaii will be based on the hours of operation in the Pacific time zone.



If you want to check the status of your 2011 refund, see Refund Information, earlier.

Before You Call

IRS representatives care about the quality of the service provided to you, our customer. You can help us provide accurate, complete answers to your questions by having the following information available.

 The tax form, schedule, or notice to which your question relates.

 The facts about your particular situation. The answer to the same question often varies from one taxpayer to another because of differences in their age, income, whether they can be claimed as a dependent, etc.

• The name of any IRS publication or other source of information that you used to look for the answer.

To maintain your account security, you may be asked for the following information, which you also should have available.

 Your social security number or individual taxpayer identification number.

The amount of refund and filing

status shown on your tax return.
The "Caller ID Number" shown at the top of any notice you received.

 Your personal identification number (PIN) if you have one.

- Your date of birth.
- The numbers in your street address. Your ZIP code.

If you are asking for an installment agreement to pay your tax, you will be asked for the highest amount you can

pay each month and the date on which you can pay it.

Evaluation of services provided. The IRS uses several methods to evaluate our telephone service. One method is to record telephone calls for quality purposes only. A random sample of recorded calls is selected for review through the quality assurance process. Other methods include listening to live calls in progress and random selection of customers for participation in a customer satisfaction survey.

Making the Call

If you are in the United States, call 1-800-829-1040 (hearing impaired customers with TTY/TDD equipment can call 1-800-829-4059). Our menu allows you to speak your responses or use your keypad to select a menu option. After receiving your menu selection, the system will direct your call to the appropriate assistance.

If you are outside the United States. call 267-941-1000 (English-speaking only). This number is not toll-free.

Before You Hang Up

If you do not fully understand the ańswer you receive, or you feel our representative may not fully understand your question, our representative needs to know this. He or she will be happy to take additional time to be sure your question is answered fully.

By law, you are responsible for paying your share of federal income tax. If we should make an error in answering your question, you are still responsible for the payment of the correct tax. Should this occur, however, you will not be charged any penalty.

Quick and Easy Access to Tax Help and Tax Forms and Publications



to:

Internet. You can access IRS.gov 24 hours a day, 7 days a week.

Online services and help. Go to IRS.gov to obtain information on: Online Services—Conduct business

with the IRS electronically.

 Taxpayer Advocate Service—Helps taxpayers resolve problems with the IRS

 Where's My Refund—Your refund status anytime from anywhere.

Free Tax Return Preparation—

- Locate the site nearest you.
- Recent Tax Changes •
- Disaster Tax Relief •
- Identity Theft and Your Tax Records •
- Onliné Payment Agreement (OPA) Application

Applying for Offers in Compromise

View and download tax forms and publications. Click on "Forms & Pubs" or go to www.irs.gov/formspubs View or download current and previous year tax forms and publications.

 Order current year tax forms and publications online.

Online ordering of tax forms and publications. To order tax forms and publications delivered by mail, go to www.irs.gov/formspubs

 For current year tax forms and publications, click on "Forms and publications by U.S. mail."

 For tax forms and publications on a DVD, click on "Tax products on DVD (Pub. 1796).



To get information, forms, and publications in Spanish, go to www.irs.gov/espanol.



Tax forms and publications. Call 1-800-TAX-FORM (1-800-829-3676) to order current and prior year forms, instructions, and publications. If you are in the United States, you should receive your order within 10 working days.

Tax help and questions. Call 1-800-829-1040.

Hearing impaired TTY/TDD. Call 1-800-829-4059.

National Taxpayer Advocate helpline. Call 1-877-777-4778.

Walk-in. You can pick up some of the most requested forms, instructions, and publications at many IRS offices, post offices, and libraries, and from our U.S. embassies and consulates abroad (but only during the tax return filing period).

Mail. You can order forms, instructions, and publications by sending an order to the Internal Revenue Service; 1201 N. Mitsubishi Motorway; Bloomington, IL 61705-6613.



DVD. Buy IRS Pub. 1796, IRS Tax Products DVD, from

National Technical Information Service (NTIS) at www.irs.gov/cdorders for \$30 (no handling fee) or call 1-877-233-6767 toll-free to buy the DVD for \$30 (plus a \$6 handling fee). Price and handling fee are subject to change. The first release will ship early January 2012 and the final release will ship early March 2012.

Other ways to get help. See Other Ways to Get Help, earlier, for information.

Disclosure, Privacy Act, and Paperwork Reduction Act Notice. We ask for the information on this form to carry out U.S. Internal Revenue laws. Sections 6001, 6011, 6012(a) and their regulations require that you give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax. Section 6109 requires you to provide your identifying number. If you do not file a return, do not provide requested information, or

provide fraudulent information, you may be subject to penalties and criminal prosecution. We may also have to disallow the exemptions, exclusions, credits, deductions, or adjustments. This could make the tax higher or delay any refund. Interest may also be charged.

This notice applies to all papers you file with us and to any questions we need to ask to complete, correct, or process your return, or to figure and collect your tax, interest, or penalties.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law.

Generally, tax returns and return information are confidential, as required by section 6103. However, section 6103 allows or requires the IRS to disclose the information to others. For example, we may disclose your tax information to the Department of Justice to enforce the tax laws, both civil and criminal, and to cities, states, the District of Columbia, and U.S. commonwealths or possessions to carry out their tax laws. We may disclose this information to the Department of Treasury and contractors for tax administration purposes; and to other persons as necessary to obtain information to determine the amount of or to collect the tax you owe. We may disclose this information to the Comptroller General

of the United States to permit review of the IRS. We may disclose this information to Committees of Congress; federal, state, and local child support agencies; and to other federal agencies for purposes of determining entitlement for benefits or the eligibility for and the repayment of loans. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

Keep this notice with your records. It may help you if we ask for other information. If you have any questions about the rules for filing and giving information, call or visit any IRS office.

We welcome comments on forms. If you have suggestions for making this form simpler, we would be happy to hear from you. You can email us at taxforms@irs.gov. Please put "Forms Comment" on the subject line. You can also send us comments from www.irs.gov/formspubs/. Select "Comment on Tax Forms and Publications" under "Information About." Or you can write to Internal Revenue Service, Individual and Speciality Forms and Publications Branch, SE:W:CAR:MP:T:I, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send your return to this address. Instead, see Where To File, earlier.

Although we cannot respond individually to each comment received, we do appreciate your feedback and will consider your comments as we revise our tax forms and instructions.

Estimated Average Taxpayer Burden

based on current statutory

national averages and do not necessarily reflect a "typical" case. Most taxpayers experience lower than average burden, with taxpayer burden varying considerably by taxpayer type. For instance, the estimated average time burden for all taxpayers filing a Form 1040NR is 14 hours, with an average cost of \$190 per return. This average includes all associated forms and schedules, across all preparation methods and taxpayer activities Taxpayers filing Form 1040NR-EZ are expected to have an average burden of about 7 hours and \$50. Within each of these estimates, there is significant variation in taxpayer activity. Similarly, tax preparation fees vary extensively depending on the tax situation of the taxpayer, the type of professional preparer, and the geographic area.

Estimates of taxpayer burden. The

table below shows burden estimates

requirements as of October 31, 2011

presented separately. Out-of-pocket

for taxpayers filing a Form 1040NR-EZ.

Time spent and out-of-pocket costs are

If you have comments concerning the time and cost estimates below, you can contact us at any of the addresses shown under *We welcome comments on forms*, earlier.

The average time and costs required to complete and file Form 1040NR-EZ, its schedules, and accompanying forms will vary depending on individual circumstances. The estimated averages are:

Average Time Burden (Hours)	Average Cost* (Dollars)
7	\$50

* This average is a weighted average for all taxpayers. Because few taxpayers use paid preparers or software for this return, the dollar estimate may be quite different from actual expenses.

The Taxpayer Advocate Service Is Here To Help

Taxpayer Advocate Service

The Taxpayer Advocate Service (TAS) is your voice at the IRS. Our job is to ensure that every taxpayer is treated fairly, and that you know and understand your rights. We offer free help to guide you through the often-confusing process of resolving tax problems that you haven't been able to solve on your own. Remember, the worst thing you can do is nothing at all!

TAS can help if you can't resolve your problem with the IRS and: • Your problem is causing financial difficulties for you, your family,

or your business.

• You face (or your business is facing) an immediate threat of adverse action.

• You've tried repeatedly to contact the IRS but no one has responded to you, or the IRS hasn't responded by the date promised.

If you qualify for our help, we'll do everything we can to get your problem resolved. You'll be assigned to one advocate who will be with you at every turn. We have offices in every state, the District of Columbia, and Puerto Rico. Although TAS is independent within the IRS, our advocates know how to work with the IRS to get your problems resolved. And our services are always free.

As a taxpayer, you have rights that the IRS must abide by in its dealings with you. Our online tax toolkit at <u>www.TaxpayerAdvocate.irs.gov</u> can help you understand these rights. If you think TAS might be able to help you, call your local advocate, whose number is in your phone book and on our website at <u>www.irs.gov/advocate</u>. You can also call our toll-free number at 1-877-777-4778.

To request Taxpayer Advocate Service help worldwide, call the Puerto Rico Taxpayer Advocate office at 1-787-622-8930 (Spanish) or 1-787-622-8940 (English).

TAS also handles large-scale or systemic problems that affect many taxpayers. If you know of one of these broad issues, please report it to us through our Systemic Advocacy Management System at *www.irs.gov/advocate*.

Low Income Taxpayer Clinics

Low Income Taxpayer Clinics (LITCs) are independent from the IRS. Some clinics serve individuals whose income is below a certain level and who need to resolve a tax problem. These clinics provide professional representation before the IRS or in court on audits, appeals, tax collection disputes, and other issues for free or for a small fee. Some clinics can provide information about taxpayer rights and responsibilities in many different languages for individuals who speak English as a second language. For more information and to find a clinic near you, see the LITC page on

www.irs.gov/advocate or IRS

Publication 4134, Low Income Taxpayer Clinic List. This publication is also available by calling 1-800-829-3676 or at your local IRS office.

Suggestions for Improving the IRS

Taxpayer Advocacy Panel

Have a suggestion for improving the IRS and do not know who to contact? The Taxpayer Advocacy Panel (TAP) is a diverse group of citizen volunteers who listen to taxpayers, identify taxpayers' issues, and make suggestions for improving IRS service and customer satisfaction. The panel is demographically and geographically diverse, with at least one member from each state, the District of Columbia, and Puerto Rico. Contact TAP at <u>www.improveirs.org</u> or 1-888-912-1227 (toll-free).

2011 Tax Table

Example. Mr. Brown is single. His taxable income on line 14 of Form 1040NR-EZ is \$23,250. First, he finds the \$23,250-23,300 income line. Next, he finds the "Single" column and reads down the column. The amount shown where the income line and filing status column meet is \$3,066. This is the tax amount he should enter on line 15 of Form 1040NR-EZ.

At least	But less than	Single	Married filing sepa- rately
		Your t	ax is-
23,200	23,250	3,059	3,059
23,250	23,300	3,066	3,066
23,300	23,350	3,074	3,074
23,350	23,400	3,081	3,081

If Form 1040NR-EZ, line 14, is –	And you are –	If Form 1040NR-EZ, line 14, is-	And you are –	If Form 1040NR line 14,		And y	ou are-	If Form 1040NR- line 14, i		And y	ou are –
At But least less than	Single Married filing sepa- rately	At But least less than	Single Married filing sepa- rately	At least	But less than	Single	Married filing sepa- rately	At least	But less than	Single	Married filing sepa- rately
	Your tax is –		Your tax is –			Your	tax is–			Your	tax is–
0 5 5 15	0 0 1 1	1,000		2,00	0			4,00	0		
15 25 25 50 50 75 100 125 125 150 150 175 200 225 225 250 250 275 275 300 300 325 325 350	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	$ \begin{array}{ccccccccccccccccccccccccccccccccccc$	2,000 2,025 2,050 2,075 2,100 2,125 2,150 2,175 2,200 2,225 2,250 2,275 2,320 2,325 2,350	2,025 2,050 2,075 2,100 2,125 2,150 2,175 2,200 2,225 2,250 2,275 2,300 2,325 2,350 2,375	201 204 209 211 214 216 219 221 224 226 229 231 234 236	201 204 206 209 211 214 216 219 221 224 226 229 231 234 236	4,000 4,050 4,100 4,150 4,200 4,250 4,300 4,350 4,400 4,450 4,500 4,550 4,600 4,650 4,700	4,050 4,100 4,150 4,200 4,250 4,300 4,350 4,400 4,450 4,550 4,600 4,650 4,650 4,700	403 408 413 418 423 428 433 438 443 443 443 443 453 458 463 468 473	403 408 413 418 423 428 433 438 443 443 443 453 458 463 468 473
375 400 400 425 425 450 450 475 475 500 500 525	39 39 41 41 44 44 46 46 49 49 51 51	1,375 1,400 1,400 1,425 1,425 1,450 1,450 1,475 1,475 1,500	139 139 141 141 144 144 146 146 149 149	2,375 2,400 2,425 2,450 2,475 2,500	2,400 2,425 2,450 2,475 2,500 2,525	239 241 244 246 249 251 254	239 241 244 246 249 251	4,750 4,800 4,850 4,900 4,950	4,800 4,850 4,900 4,950 5,000	478 483 488 493 498	478 483 488 493 498
525 550 550 575 600 625 625 650 675 700 700 725 750 775 775 800 800 825 850 875 875 900 900 925 925 950 975 1,000	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	1,500 1,525 1,525 1,550 1,575 1,575 1,575 1,600 1,600 1,625 1,625 1,650 1,650 1,675 1,675 1,700 1,700 1,725 1,725 1,750 1,775 1,800 1,825 1,850 1,825 1,850 1,850 1,875 1,875 1,900 1,925 1,950 1,925 1,950 1,975 2,000	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	2,525 2,550 2,575 2,600 2,625 2,675 2,700 2,725 2,700 2,725 2,700 2,725 2,800 2,825 2,800 2,825 2,875 2,900 2,925 2,950 2,975	2,550 2,575 2,600 2,625 2,650 2,675 2,700 2,725 2,750 2,775 2,800 2,825 2,850 2,875 2,850 2,875 2,950 2,925 2,950 2,975 3,000	254 256 259 261 264 266 269 271 274 276 279 281 284 286 289 291 294 296 299	254 256 259 261 264 266 269 271 274 276 279 281 284 286 289 291 294 294 299 299	5,000 5,050 5,150 5,250 5,250 5,300 5,350 5,400 5,450 5,550 5,500 5,550 5,560 5,550 5,560 5,550 5,560 5,550 5,560 5,550 5,560 5,550 5,500 5,550 5,800 5,950	$\begin{array}{c} 5,050\\ 5,100\\ 5,100\\ 5,200\\ 5,200\\ 5,250\\ 5,300\\ 5,350\\ 5,400\\ 5,550\\ 5,500\\ 5,550\\ 5,500\\ 5,550\\ 5,650\\ 5,700\\ 5,750\\ 5,700\\ 5,750\\ 5,800\\ 5,900\\ 5,950\\ 6,000\\ \end{array}$	503 508 513 528 523 528 533 543 543 543 548 553 558 563 568 573 578 583 588 593 598	503 508 513 518 523 528 533 538 543 543 548 553 558 563 568 578 578 583 578 583 593 598
				3.00	0			6,000	0 6.050	603	603
				3,000 3,050 3,150 3,200 3,250 3,300 3,350 3,400 3,450 3,550 3,550 3,650 3,750 3,650 3,750 3,850 3,850 3,850 3,990 3,950	3,050 3,100 3,150 3,220 3,250 3,300 3,350 3,400 3,450 3,550 3,500 3,550 3,600 3,650 3,700 3,750 3,800 3,850 3,850 3,900 3,950 4,000	303 308 313 328 323 338 343 348 353 358 363 368 373 368 378 378 388 398	303 308 313 318 328 328 333 338 343 343 348 353 358 363 368 373 378 383 388 388 393 398	6,000 6,050 6,100 6,150 6,200 6,250 6,300 6,350 6,400 6,450 6,550 6,550 6,650 6,550 6,650 6,750 6,850 6,750 6,850 6,850 6,850 6,950	6,000 6,100 6,200 6,200 6,350 6,350 6,400 6,450 6,550 6,550 6,550 6,550 6,550 6,550 6,550 6,550 6,550 6,550 6,550 6,750 6,800 6,850 6,850 6,850 6,950 7,000	603 608 613 618 623 628 633 638 643 653 658 663 678 683 698	603 608 613 618 623 628 633 638 643 653 658 663 658 663 678 678 678 683 698

If Form 1040NR-EZ. If Form 1040NR-EZ. If Form If Form 1040NR-EZ. 1040NR-EZ. And you are -And you are-And you are -And you areline 14, is line 14, isline 14, is line 14, is-But Sinale Married At But Single Married But Married But Single Married At At Sinale At least less filing least less filing least less filing least less filina than than sepa-rately than sepa-rately than sepa-rately sepa rately Your tax is-Your tax is-Your tax is-Your tax is-7.000 10,000 13,000 16.000 7,000 7,050 703 10,000 1,079 13,000 1,529 16,000 703 10.050 1.079 13.050 1.529 16.050 1.979 1.9797,050 7,100 708 708 10,050 10,100 1,086 1,086 13,050 13,100 536 1,536 1,544 16,050 16,100 1,986 1,986 7,100 7,150 7,150 713 718 713 718 1,094 10,100 10,150 1.094 13,100 13,150 544 16,100 16,150 1 994 1.994 1.551 10,150 1,101 1.551 2.001 2.001 10.200 1.101 13,150 13.200 16.150 16.200 16,200 16,250 16,300 16,350 13,250 13,300 7,200 7,250 723 723 10,200 10,250 1,109 1,109 13,200 1,559 1,559 16,250 2,009 2,009 7,250 7,300 7,350 728 733 738 13,250 13,300 13,350 10,250 10,300 10,300 10,350 1,566 1,566 2,016 2,024 2,016 2.024 7,300 728 1,116 1,116 16,300 7.350 1.124 13,350 16,350 733 1.124 7,400 738 10,350 10,400 1,131 13,400 1,581 1,581 16,400 2,031 1,131 2,031 10,400 10,450 10,500 10,450 10,500 10,550 13,400 1,589 1,596 7,400 1,589 16,400 2,039 2.046 2,039 2.046 7,450 743 743 1,139 1,139 13,450 16,450 7,450 7,500 748 7.500 748 1.146 1.146 13,450 13,500 13,500 1.596 16,450 16.500 753 1,154 13,550 16,500 2,054 7,550 753 1,604 1,604 2,054 1.154 16,550 7,550 7,600 758 758 10,550 10,600 1,161 1,161 13,550 13,600 1,611 1,611 16,550 16,600 2,061 2,061 7,600 7.650 763 10.600 10.650 1,169 1,169 13.600 1,619 16.600 2.069 2.069 763 13,650 1.619 16,650 13,700 16,700 16,750 7,650 7,700 7,750 7,700 7,750 768 768 10,650 10,700 10,750 1,176 1,176 13,650 1,626 1,626 16.650 2,076 2,076 773 773 10,700 1,184 1,184 13,700 13,750 1,634 1,634 16,700 2,084 2,084 7,800 778 778 10,750 10,800 1,191 1,191 13,750 13,800 1,641 1,641 16,750 16,800 2,091 2,091 7,800 7,850 783 783 10,800 10,850 1,199 1,199 13,800 13,850 1,649 1,649 16,800 16,850 2,099 2,099 2,106 2,114 2,121 7,850 788 1,656 1,656 2,106 7,900 788 10,850 10,900 1,206 1,206 13,850 13,900 16,850 16,900 7,900 7,950 7,950 8,000 1,214 1,221 1,214 16,900 16,950 2,114 2.121 793 793 10,900 10,950 13,900 13,950 1,664 1,664 16,950 13,950 1.671 798 10,950 11.000 14,000 1.671 17,000 798 8.000 11,000 14.000 17,000 2,129 2,136 2,144 2,129 2,136 2,144 8,000 803 11,000 14,000 17,000 8,050 803 11.050 1,229 1,229 14,050 1,679 1,679 17.050 1,236 1,236 14,100 14,150 17,100 8,050 8,100 808 808 11.050 11,100 14,050 1,686 1,686 17,050 8,100 8,150 11,100 14,100 813 11,150 1,694 1.694 17,100 8,150 813 8,200 818 11,200 1,251 1,251 14,200 2,151 2,151 818 11,150 14,150 1,701 1,701 17,150 17,200 1,709 1,716 1,724 1,731 1,709 1,716 1,724 1,731 8,200 8,250 11,200 11,250 11,250 1,259 1,259 14,200 14,250 14,300 17,200 2,159 2.166 2,159 2.166 8,250 823 823 17,250 1,266 8,300 828 828 1.266 14.250 17,250 17,300 11,300 11,350 11,350 11,400 1,274 1,281 8,300 8,350 8,400 1,274 14,300 14,350 14,400 17,300 17,350 17,400 2,174 2,181 2,174 2,181 833 833 8,350 838 838 1,281 14.350 17,350 11,400 17,400 8.400 8.450 843 11,450 11,500 1,289 1,289 14,400 14,450 14,500 1,739 1,746 1,754 17,450 2.189 843 1.739 2.189 8,450 8,500 8,550 1,746 1,754 1,761 1,296 1,304 1,311 ,296 ,304 14,450 14,500 17,500 17,550 2,196 2,204 2,211 2,196 2,204 2,211 848 848 11,450 17,450 17,500 8.500 11,500 8,550 854 854 550 14,550 11,550 8.600 861 861 11.600 1.311 14,550 14,600 1,761 17.550 17.600 1,319 1,326 1,769 1,776 1,769 1,776 2,219 2,226 2,219 2,226 8,600 8,650 869 869 11,600 11,650 1,319 14,600 14,650 17,600 17,650 14,700 14,750 14,800 17,650 17,700 17,750 17,700 8,650 8,700 876 11,650 11,700 1,326 14,650 876 8,700 8,750 884 884 11,700 11,750 1,334 1.334 14,700 14,750 1,784 1,791 1,784 2,234 2,234 8,800 11,800 1,341 1,341 2,241 891 891 11,750 17,800 2,241 2,249 2,256 2,264 8,800 8,850 899 899 11,800 11,850 1,349 1,349 14,800 14,850 1,799 1,799 17,800 17,850 2,249 8,850 8,900 8,900 8,950 906 914 11,850 11,900 11,900 11,950 1,356 1,356 1,364 14,850 14,900 14,900 14,950 1,806 1,814 17,850 17,900 17,900 17,950 2,256 2,264 906 1,806 1,364 1,814 914 1,821 8,950 921 921 11,950 1,371 1,371 14,950 1.821 17,950 18,000 2.271 2.271 9,000 12,000 15,000 9.000 12.000 15.000 18.000 9.000 12,000 1,379 15.000 18,000 2,279 2,286 2,294 9.050 929 929 12.050 1,379 1,386 15,050 15,100 1.829 1,829 18.050 2,279 2,275 2,286 2,294 936 1.386 1.836 9,050 9,100 936 12,050 12,100 18,050 18,100 15.050 9,150 944 944 1,394 ,394 15,150 1,844 1,844 18,100 18,150 9,100 12,100 12.150 15,100 9,150 9,200 951 951 12,150 12,200 1,401 1.401 15,150 15,200 1,851 1,851 18,150 18,200 2,301 2,301 2,309 2,316 9,200 9,250 959 959 12,200 12,250 1,409 1,409 15,200 15,250 1,859 1,859 18,200 18,250 2,309 12,250 12,300 9,250 9,300 9,300 966 966 12,300 1,416 1,416 15,250 15,300 15,350 1,866 1,866 18,250 18,300 2,316 15,300 2,324 2.331 9.350 974 97/ 12,350 1,424 1,424 1,874 1,874 18,300 18,350 2,324 9.350 9.400 981 981 12.350 12,400 1.431 1.431 15,350 15,400 1.881 1.881 18,350 18,400 2.331 12,400 2,339 2,346 9,400 9,450 989 989 12,450 1,439 1,439 15,400 15,450 1,889 1,889 18,400 18,450 2,339 996 15,500 15,550 2,346 9,450 9,500 12,450 12,500 1,446 1,446 15,450 1,896 1,896 18,450 18,500 996 9,500 9,550 15,500 15,550 9,550 1.004 1.004 12,500 12,550 1.454 1.454 1.904 1.904 18,500 18,550 2,354 9.600 1.011 1,011 12,550 12,600 1,461 1,461 15,600 1,911 1,911 18,550 18,600 2,361 2,361 2,369 2,376 2,384 9,600 9,650 1.019 1.019 12,600 12,650 1,469 1,469 15,600 15,650 1,919 1,919 18,600 18,650 2,369 9,650 9,700 9,700 9,750 1,026 1.026 12,650 12,700 12,700 12,750 1,476 1,484 1,476 1,484 15,650 15,700 15,700 15,750 1,926 1,934 1,926 1,934 18,700 18,750 2,376 2,384 18,650 1.034 18,700 12,750 1,941 9,750 1,041 1,041 1,491 1,941 2.391 2,391 9,800 12,800 1,491 15,750 15,800 18,750 18,800 9,800 9.850 1,049 1,049 12,800 12,850 1,499 1,499 15,800 15,850 1,949 1,949 18,800 18,850 2,399 2,399 9,850 9,900 1.056 1.056 12,850 12,900 12,950 1,506 1,506 15,850 15,900 15,900 15,950 1,956 1.956 18,850 18,900 18,950 2,406 2,414 2,421 2,406 2,414 9,900 9,950 1,064 12,900 1,514 1,964 18,900 1,064 1,964 9,950 10,000 1,071 12,950 13,000 1,521 1,521 15,950 16,000 1,971 1,971 18,950 19,000 2,421 1,07

		•				•						2011	Tax Tab	le-Co	ntinued		
If Form 1040NR line 14,		And y	ou are –	If Form 1040NR line 14,		And y	ou are –	If Form 1040NR line 14, i		And y	ou are –	If Form 1040NR line 14,		And y	ou are –		
At least	But less than	Single	Married filing sepa- rately	At least	But less than	Single	Married filing sepa- rately	At least	But less than	Single	Married filing sepa- rately	At least	But less than	Single	Married filing sepa- rately		
		Your	tax is-			Your	tax is-			Your	tax is –		Yo		tax is-		
19,0	00			22,0	00			25,0	00			28,0	00				
19,000	19,050	2,429	2,429	22,000	22,050	2,879	2,879	25,000	25,050	3,329	3,329	28,000	28,050	3,779	3,779		
19,050	19,100	2,436	2,436	22,050	22,100	2,886	2,886	25,050	25,100	3,336	3,336	28,050	28,100	3,786	3,786		
19,100	19,150	2,444	2,444	22,100	22,150	2,894	2,894	25,100	25,150	3,344	3,344	28,100	28,150	3,794	3,794		
19,150	19,200	2,451	2,451	22,150	22,200	2,901	2,901	25,150	25,200	3,351	3,351	28,150	28,200	3,801	3,801		
19,200	19,250	2,459	2,459	22,200	22,250	2,909	2,909	25,200	25,250	3,359	3,359	28,200	28,250	3,809	3,809		
19,250	19,300	2,466	2,466	22,250	22,300	2,916	2,916	25,250	25,300	3,366	3,366	28,250	28,300	3,816	3,816		
19,300	19,350	2,474	2,474	22,300	22,350	2,924	2,924	25,300	25,350	3,374	3,374	28,300	28,350	3,824	3,824		
19,350	19,400	2,481	2,481	22,350	22,400	2,931	2,931	25,350	25,400	3,381	3,381	28,350	28,400	3,831	3,831		
19,400	19,450	2,489	2,489	22,400	22,450	2,939	2,939	25,400	25,450	3,389	3,389	28,400	28,450	3,839	3,839		
19,450	19,500	2,496	2,496	22,450	22,500	2,946	2,946	25,450	25,500	3,396	3,396	28,450	28,500	3,846	3,846		
19,500	19,550	2,504	2,504	22,500	22,550	2,954	2,954	25,500	25,550	3,404	3,404	28,500	28,550	3,854	3,854		
19,550	19,600	2,511	2,511	22,550	22,600	2,961	2,961	25,550	25,600	3,411	3,411	28,550	28,600	3,861	3,861		
19,600	19,650	2,519	2,519	22,600	22,650	2,969	2,969	25,600	25,650	3,419	3,419	28,600	28,650	3,869	3,869		
19,650	19,700	2,526	2,526	22,650	22,700	2,976	2,976	25,650	25,700	3,426	3,426	28,650	28,700	3,876	3,876		
19,700	19,750	2,534	2,534	22,700	22,750	2,984	2,984	25,700	25,750	3,434	3,434	28,700	28,750	3,884	3,884		
19,750	19,800	2,541	2,541	22,750	22,800	2,991	2,991	25,750	25,800	3,441	3,441	28,750	28,800	3,891	3,891		
19,800	19,850	2,549	2,549	22,800	22,850	2,999	2,999	25,800	25,850	3,449	3,449	28,800	28,850	3,899	3,899		
19,850	19,900	2,556	2,556	22,850	22,900	3,006	3,006	25,850	25,900	3,456	3,456	28,850	28,900	3,906	3,906		
19,900	19,950	2,564	2,564	22,900	22,950	3,014	3,014	25,900	25,950	3,464	3,464	28,900	28,950	3,914	3,914		
19,950	20,000	2,571	2,571	22,950	23,000	3,021	3,021	25,950	26,000	3,471	3,471	28,950	29,000	3,921	3,921		
20,0	00		-	23,0	00		26,000				29,0	00					
20,000	20,050	2,579	2,579	23,000	23,050	3,029	3,029	26,000	26,050	3,479	3,479	29,000	29,050	3,929	3,929		
20,050	20,100	2,586	2,586	23,050	23,100	3,036	3,036	26,050	26,100	3,486	3,486	29,050	29,100	3,936	3,936		
20,100	20,150	2,594	2,594	23,100	23,150	3,044	3,044	26,100	26,150	3,494	3,494	29,100	29,150	3,944	3,944		
20,150	20,200	2,601	2,601	23,150	23,200	3,051	3,051	26,150	26,200	3,501	3,501	29,150	29,200	3,951	3,951		
20,200	20,250	2,609	2,609	23,200	23,250	3,059	3,059	26,200	26,250	3,509	3,509	29,200	29,250	3,959	3,959		
20,250	20,300	2,616	2,616	23,250	23,300	3,066	3,066	26,250	26,300	3,516	3,516	29,250	29,300	3,966	3,966		
20,300	20,350	2,624	2,624	23,300	23,350	3,074	3,074	26,300	26,350	3,524	3,524	29,300	29,350	3,974	3,974		
20,350	20,400	2,631	2,631	23,350	23,400	3,081	3,081	26,350	26,400	3,531	3,531	29,350	29,400	3,981	3,981		
20,400	20,450	2,639	2,639	23,400	23,450	3,089	3,089	26,400	26,450	3,539	3,539	29,400	29,450	3,989	3,989		
20,450	20,500	2,646	2,646	23,450	23,500	3,096	3,096	26,450	26,500	3,546	3,546	29,450	29,500	3,996	3,996		
20,500	20,550	2,654	2,654	23,500	23,550	3,104	3,104	26,500	26,550	3,554	3,554	29,500	29,550	4,004	4,004		
20,550	20,600	2,661	2,661	23,550	23,600	3,111	3,111	26,550	26,600	3,561	3,561	29,550	29,600	4,011	4,011		
20,600	20,650	2,669	2,669	23,600	23,650	3,119	3,119	26,600	26,650	3,569	3,569	29,600	29,650	4,019	4,019		
20,650	20,700	2,676	2,676	23,650	23,700	3,126	3,126	26,650	26,700	3,576	3,576	29,650	29,700	4,026	4,026		
20,700	20,750	2,684	2,684	23,700	23,750	3,134	3,134	26,700	26,750	3,584	3,584	29,700	29,750	4,034	4,034		
20,750	20,800	2,691	2,691	23,750	23,800	3,141	3,141	26,750	26,800	3,591	3,591	29,750	29,800	4,041	4,041		
20,800	20,850	2,699	2,699	23,800	23,850	3,149	3,149	26,800	26,850	3,599	3,599	29,800	29,850	4,049	4,049		
20,850	20,900	2,706	2,706	23,850	23,900	3,156	3,156	26,850	26,900	3,606	3,606	29,850	29,900	4,056	4,056		
20,900	20,950	2,714	2,714	23,900	23,950	3,164	3,164	26,900	26,950	3,614	3,614	29,900	29,950	4,064	4,064		
20,950	21,000	2,721	2,721	23,950	24,000	3,171	3,171	26,950	27,000	3,621	3,621	29,950	30,000	4,071	4,071		
21,0	00			24,0	00			27,0	00			30,0	00				
21,000	21,050	2,729	2,729	24,000	24,050	3,179	3,179	27,000	27,050	3,629	3,629	30,000	30,050	4,079	4,079		
21,050	21,100	2,736	2,736	24,050	24,100	3,186	3,186	27,050	27,100	3,636	3,636	30,050	30,100	4,086	4,086		
21,100	21,150	2,744	2,744	24,100	24,150	3,194	3,194	27,100	27,150	3,644	3,644	30,100	30,150	4,094	4,094		
21,150	21,200	2,751	2,751	24,150	24,200	3,201	3,201	27,150	27,200	3,651	3,651	30,150	30,200	4,101	4,101		
21,200	21,250	2,759	2,759	24,200	24,250	3,209	3,209	27,200	27,250	3,659	3,659	30,200	30,250	4,109	4,109		
21,250	21,300	2,766	2,766	24,250	24,300	3,216	3,216	27,250	27,300	3,666	3,666	30,250	30,300	4,116	4,116		
21,200 21,250 21,300 21,350 21,400 21,450	21,350 21,400 21,450	2,760 2,774 2,781 2,789 2,796	2,774 2,781 2,789	24,250 24,300 24,350 24,400 24,450	24,350 24,400 24,450	3,224 3,231 3,239	3,224 3,231 3,239	27,300 27,350 27 400	27,350 27,400 27,450	3,680 3,674 3,681 3,689 3,696	3,600 3,674 3,681 3,689 3,696	30,250 30,300 30,350 30,400 30,450	30,300 30,350 30,400 30,450 30,500	4,110 4,124 4,131 4,139 4,146	4,124 4,131 4,139		
21,400 21,450 21,500 21,550 21,600 21,650 21,700	21,500 21,550 21,600 21,650 21,700	2,804 2,811 2,819 2,826	2,796 2,804 2,811 2,819 2,826	24,450 24,500 24,550 24,600 24,650	24,500 24,550 24,600 24,650 24,700	3,246 3,254 3,261 3,269 3,276	3,246 3,254 3,261 3,269 3,276 3,284	27,450 27,500 27,550 27,600 27,650	27,500 27,550 27,600 27,650 27,700	3,704 3,711 3,719 3,726	3,704 3,711 3,719 3,726	30,430 30,500 30,550 30,600 30,650	30,550 30,550 30,600 30,650 30,700	4,140 4,154 4,161 4,169 4,176	4,146 4,154 4,161 4,169 4,176		
21,750	21,750 21,800 21,850	2,834 2,841 2,849	2,834 2,841 2,849	24,700 24,750 24,800	24,750 24,800 24,850	3,284 3,291 3,299	3,291 3,299	27,650 27,700 27,750 27,800	27,750 27,800 27,850	3,734 3,741 3,749	3,734 3,741 3,749	30,700 30,750 30,800	30,750 30,800 30,850	4,184 4,191 4,199	4,184 4,191 4,199		
21,800 21,850 21,900 21,950	21,900 21,950 22,000	2,856 2,864 2,871	2,856 2,864 2,871	24,850 24,900 24,950	24,900 24,950 25,000	3,306 3,314 3,321	3,306 3,314 3,321	27,850 27,900 27,950	27,900 27,950 28,000	3,756 3,764 3,771	3,756 3,764 3,771	30,850 30,900 30,950	30,900 30,950 31,000	4,206 4,214 4,221	4,206 4,214 4,221		

2011 Tax Table-Continued

<u>2011 Ta</u>	ax Tabl	e-Con	tinued													
If Form 1040NR line 14,		And y	ou are-	If Form 1040NR line 14,		And y	ou are –	If Form 1040NR line 14,		And y	ou are –	If Form 1040NR line 14,		And y	ou are –	
At least	But less than	Single	Married filing sepa- rately	At least	But less than	Single	Married filing sepa- rately	At least	But less than	Single	Married filing sepa- rately	At least	But less than	Single	Married filing sepa- rately	
	Your tax is-				Your	tax is-			Your	tax is-			Your	tax is-		
31,0	00			34,0	00			37,0	00			40,0	00			
31,000	31,050	4,229	4,229	34,000	34,050	4,679	4,679	37,000	37,050	5,381	5,381	40,000	40,050	6,131	6,131	
31,050	31,100	4,236	4,236	34,050	34,100	4,686	4,686	37,050	37,100	5,394	5,394	40,050	40,100	6,144	6,144	
31,100	31,150	4,244	4,244	34,100	34,150	4,694	4,694	37,100	37,150	5,406	5,406	40,100	40,150	6,156	6,156	
31,150	31,200	4,251	4,251	34,150	34,200	4,701	4,701	37,150	37,200	5,419	5,419	40,150	40,200	6,169	6,169	
31,200	31,250	4,259	4,259	34,200	34,250	4,709	4,709	37,200	37,250	5,431	5,431	40,200	40,250	6,181	6,181	
31,250	31,300	4,266	4,266	34,250	34,300	4,716	4,716	37,250	37,300	5,444	5,444	40,250	40,300	6,194	6,194	
31,300	31,350	4,274	4,274	34,300	34,350	4,724	4,724	37,300	37,350	5,456	5,456	40,300	40,350	6,206	6,206	
31,350	31,400	4,281	4,281	34,350	34,400	4,731	4,731	37,350	37,400	5,469	5,469	40,350	40,400	6,219	6,219	
31,400	31,450	4,289	4,289	34,400	34,450	4,739	4,739	37,400	37,450	5,481	5,481	40,400	40,450	6,231	6,231	
31,450	31,500	4,296	4,296	34,450	34,500	4,746	4,746	37,450	37,500	5,494	5,494	40,450	40,500	6,244	6,244	
31,500	31,550	4,304	4,304	34,500	34,550	4,756	4,756	37,500	37,550	5,506	5,506	40,500	40,550	6,256	6,256	
31,550	31,600	4,311	4,311	34,550	34,600	4,769	4,769	37,550	37,600	5,519	5,519	40,550	40,600	6,269	6,269	
31,600	31,650	4,319	4,319	34,600	34,650	4,781	4,781	37,600	37,650	5,531	5,531	40,600	40,650	6,281	6,281	
31,650	31,700	4,326	4,326	34,650	34,700	4,794	4,794	37,650	37,700	5,544	5,544	40,650	40,700	6,294	6,294	
31,700	31,750	4,334	4,334	34,700	34,750	4,806	4,806	37,700	37,750	5,556	5,556	40,700	40,750	6,306	6,306	
31,750	31,800	4,341	4,341	34,750	34,800	4,819	4,819	37,750	37,800	5,569	5,569	40,750	40,800	6,319	6,319	
31,800	31,850	4,349	4,349	34,800	34,850	4,831	4,831	37,800	37,850	5,581	5,581	40,800	40,850	6,331	6,331	
31,850	31,900	4,356	4,356	34,850	34,900	4,844	4,844	37,850	37,900	5,594	5,594	40,850	40,900	6,344	6,344	
31,900	31,950	4,364	4,364	34,900	34,950	4,856	4,856	37,900	37,950	5,606	5,606	40,900	40,950	6,356	6,356	
31,950	32,000	4,371	4,371	34,950	35,000	4,869	4,869	37,950	38,000	5,619	5,619	40,950	41,000	6,369	6,369	
32,0	00			35,0	00			-	38,000			41,000				
32,000	32,050	4,379	4,379	35,000	35,050	4,881	4,881	38,000	38,050	5,631	5,631	41,000	41,050	6,381	6,381	
32,050	32,100	4,386	4,386	35,050	35,100	4,894	4,894	38,050	38,100	5,644	5,644	41,050	41,100	6,394	6,394	
32,100	32,150	4,394	4,394	35,100	35,150	4,906	4,906	38,100	38,150	5,656	5,656	41,100	41,150	6,406	6,406	
32,150	32,200	4,401	4,401	35,150	35,200	4,919	4,919	38,150	38,200	5,669	5,669	41,150	41,200	6,419	6,419	
32,200	32,250	4,409	4,409	35,200	35,250	4,931	4,931	38,200	38,250	5,681	5,681	41,200	41,250	6,431	6,431	
32,250	32,300	4,416	4,416	35,250	35,300	4,944	4,944	38,250	38,300	5,694	5,694	41,250	41,300	6,444	6,444	
32,300	32,350	4,424	4,424	35,300	35,350	4,956	4,956	38,300	38,350	5,706	5,706	41,300	41,350	6,456	6,456	
32,350	32,400	4,431	4,431	35,350	35,400	4,969	4,969	38,350	38,400	5,719	5,719	41,350	41,400	6,469	6,469	
32,400	32,450	4,439	4,439	35,400	35,450	4,981	4,981	38,400	38,450	5,731	5,731	41,400	41,450	6,481	6,481	
32,450	32,500	4,446	4,446	35,450	35,500	4,994	4,994	38,450	38,500	5,744	5,744	41,450	41,500	6,494	6,494	
32,500	32,550	4,454	4,454	35,500	35,550	5,006	5,006	38,500	38,550	5,756	5,756	41,500	41,550	6,506	6,506	
32,550	32,600	4,461	4,461	35,550	35,600	5,019	5,019	38,550	38,600	5,769	5,769	41,550	41,600	6,519	6,519	
32,600	32,650	4,469	4,469	35,600	35,650	5,031	5,031	38,600	38,650	5,781	5,781	41,600	41,650	6,531	6,531	
32,650	32,700	4,476	4,476	35,650	35,700	5,044	5,044	38,650	38,700	5,794	5,794	41,650	41,700	6,544	6,544	
32,700	32,750	4,484	4,484	35,700	35,750	5,056	5,056	38,700	38,750	5,806	5,806	41,700	41,750	6,556	6,556	
32,750	32,800	4,491	4,491	35,750	35,800	5,069	5,069	38,750	38,800	5,819	5,819	41,750	41,800	6,569	6,569	
32,800	32,850	4,499	4,499	35,800	35,850	5,081	5,081	38,800	38,850	5,831	5,831	41,800	41,850	6,581	6,581	
32,850	32,900	4,506	4,506	35,850	35,900	5,094	5,094	38,850	38,900	5,844	5,844	41,850	41,900	6,594	6,594	
32,900	32,950	4,514	4,514	35,900	35,950	5,106	5,106	38,900	38,950	5,856	5,856	41,900	41,950	6,606	6,606	
32,950	33,000	4,521	4,521	35,950	36,000	5,119	5,119	38,950	39,000	5,869	5,869	41,950	42,000	6,619	6,619	
33,0	00			36,0	00			39,0	00			42,0	00			
33,000 33,050 33,100 33,150 33,200 33,250 33,250 33,350 33,350	33,050 33,100 33,150 33,200 33,250 33,300 33,350 33,350 33,400	4,529 4,536 4,544 4,551 4,559 4,566 4,574 4,581	4,529 4,536 4,544 4,551 4,559 4,566 4,574 4,581 4,581	36,000 36,050 36,100 36,150 36,200 36,250 36,350 36,350	36,050 36,100 36,150 36,200 36,250 36,300 36,350 36,400 26,450	5,131 5,144 5,156 5,169 5,181 5,194 5,206 5,219	5,131 5,144 5,156 5,169 5,181 5,194 5,206 5,219 5,219	39,000 39,050 39,100 39,150 39,200 39,250 39,300 39,350	39,050 39,100 39,150 39,200 39,250 39,300 39,350 39,400	5,881 5,894 5,906 5,919 5,931 5,944 5,956 5,969 5,081	5,881 5,894 5,906 5,919 5,931 5,944 5,956 5,969	42,000 42,050 42,100 42,150 42,200 42,250 42,250 42,350 42,350	42,050 42,100 42,150 42,200 42,250 42,300 42,350 42,400	6,631 6,644 6,656 6,669 6,681 6,694 6,706 6,719 6,721	6,631 6,644 6,656 6,669 6,681 6,694 6,706 6,719 6,719	
33,400 33,450 33,500 33,550 33,600 33,650 33,650 33,700	33,450 33,500 33,550 33,600 33,650 33,700 33,750	4,589 4,596 4,604 4,611 4,619 4,626 4,634	4,589 4,596 4,604 4,611 4,619 4,626 4,634	36,400 36,450 36,500 36,550 36,600 36,650 36,700	36,450 36,500 36,550 36,600 36,650 36,700 36,750	5,231 5,244 5,256 5,269 5,281 5,294 5,306	5,231 5,244 5,256 5,269 5,281 5,294 5,306	39,400 39,450 39,500 39,550 39,600 39,650 39,700	39,450 39,500 39,550 39,600 39,650 39,700 39,750	5,981 5,994 6,006 6,019 6,031 6,044 6,056	5,981 5,994 6,006 6,019 6,031 6,044 6,056	42,400 42,450 42,500 42,550 42,600 42,650 42,700	42,450 42,500 42,550 42,600 42,650 42,700 42,750	6,731 6,744 6,756 6,769 6,781 6,794 6,806	6,731 6,744 6,756 6,769 6,781 6,794 6,806	
33,750	33,800	4,641	4,641	36,750	36,800	5,319	5,319	39,750	39,800	6,069	6,069	42,750	42,800	6,819	6,819	
33,800	33,850	4,649	4,649	36,800	36,850	5,331	5,331	39,800	39,850	6,081	6,081	42,800	42,850	6,831	6,831	
33,850	33,900	4,656	4,656	36,850	36,900	5,344	5,344	39,850	39,900	6,094	6,094	42,850	42,900	6,844	6,844	
33,900	33,950	4,664	4,664	36,900	36,950	5,356	5,356	39,900	39,950	6,106	6,106	42,900	42,950	6,856	6,856	
33,950	34,000	4,671	4,671	36,950	37,000	5,369	5,369	39,950	40,000	6,119	6,119	42,950	43,000	6,869	6,869	

If Form				If Form				If Form				If Form			minuou
1040NR- line 14, i		And y	ou are –	1040NR- line 14, i	·EZ, s−	And y	ou are –	1040NR line 14,		And y	ou are –	1040NR line 14,		And y	ou are –
At least	But less than	Single	Married filing sepa- rately	At least	But less than	Single	Married filing sepa- rately	At least	But less than	Single	Married filing sepa- rately	At least	But less than	Single	Married filing sepa- rately
		Your	tax is –			Your	tax is-			Your tax is –		Your	tax is-		
43,0	00	•		46,0	00			49,0	00			52,0	00		
43,000 43,050	43,050 43,100	6,881	6,881 6,894	46,000	46,050 46,100	7,631 7,644	7,631 7,644	49,000 49,050	49,050 49,100	8,381 8,394	8,381 8,394	52,000 52,050	52,050 52,100	9,131	9,131 9,144
43,100	43,150	6,894 6,906	6,906	46,050 46,100	46,150	7,656	7,656	49,100	49,150	8,406	8,406	52,100	52,150	9,144 9,156	9,156
43,150 43,200	43,200 43,250	6,919 6,931	6,919 6,931	46,150 46,200	46,200 46,250	7,669 7,681	7,669 7,681	49,150 49,200	49,200 49,250	8,419 8,431	8,419 8,431	52,150 52,200	52,200 52,250 52,300	9,169 9,181	9,169 9,181
43,250 43,300 43,350	43,300 43,350 43,400	6,944 6,956 6,969	6,944 6,956 6,969	46,250 46,300 46,350	46,300 46,350 46,400	7,694 7,706 7,719	7,694 7,706 7,719	49,250 49,300 49,350	49,300 49,350 49,400	8,444 8,456 8,469	8,444 8,456 8,469	52,250 52,300 52,350	52,300 52,350 52,400	9,194 9,206 9,219	9,194 9,206 9,219
43,400 43,450	43,450 43,500	6,981 6,994	6,981 6,994	46,400 46,450	46,450 46,500	7,731 7,744	7,731 7,744	49,400 49,450	49,450 49,500	8,481 8,494	8,481 8,494	52,400 52,450	52,450 52,500	9,231 9,244	9,231 9,244
43,450 43,500 43,550	43,550 43,600	7,006 7,019	7,006 7,019	46,500 46,550	46,550 46,600	7,756 7,769	7,756 7,769	49,500 49,550	49,550 49,600	8,506 8,519	8,506 8,519	52,500 52,550	52,550 52,600	9,256 9,269	9,256 9,269
43.600	43,650 43,700	7,031 7,044	7,031 7,044	46,600 46,650	46,650 46,700	7,781 7,794	7,781 7,794	49,600 49,650	49,650 49,700	8,531 8,544	8,531 8,544	52,600 52,650	52,650 52,700	9,281 9,294	9,281 9,294 9,306
43,650 43,700 43,750	43,750 43,800	7,056 7,069	7,056 7,069	46,700 46,750	46,750 46,800	7,806 7,819	7,806 7,819	49,700 49,750	49,750 49,800	8,556 8,569	8,556 8,569	52,700 52,750	52,750 52,800	9,306 9,319	9,306 9,319
43,800	43,850	7,081	7,081	46,800	46,850	7,831	7,831	49,800	49,850	8,581	8,581	52,800	52,850	9,331 9,344	9,331 9,344
43,850 43,900 43,950	43,900 43,950 44,000	7,094 7,106 7,119	7,094 7,106 7,119	46,850 46,900 46,950	46,900 46,950 47,000	7,844 7,856 7,869	7,844 7,856 7,869	49,850 49,900 49,950	49,900 49,950 50,000	8,594 8,606 8,619	8,594 8,606 8,619	52,850 52,900 52,950	52,900 52,950 53,000	9,344 9,356 9,369	9,344 9,356 9,369
44,0	00			47,0	00			50,000				53,000			
44,000 44,050	44,050 44,100	7,131 7,144	7,131 7,144	47,000 47,050	47,050 47,100	7,881 7,894	7,881 7,894	50,000 50,050	50,050 50,100	8,631 8,644	8,631 8,644	53,000 53,050	53,050 53,100	9,381 9,394	9,381 9,394
44,100 44,150	44,150 44,200	7,156 7,169	7,156 7,169	47,100 47,150	47,150 47,200	7,906 7,919	7,906 7,919	50,100 50,150	50,150 50,200	8,656 8,669	8,656 8,669	53,100 53,150	53,150 53,200	9,406 9,419	9,406 9,419
44,200	44,250	7,181	7,181 7,194	47,200	47,250	7,931	7,931	50,200	50,250	8,681	8,681	53,200	53,250	9,431	9,431
44,250 44,300 44,350	44,300 44,350 44,400	7,194 7,206 7,219	7,194 7,206 7,219	47,250 47,300 47,350	47,300 47,350 47,400	7,944 7,956 7,969	7,944 7,956 7,969	50,250 50,300 50,350	50,300 50,350 50,400	8,694 8,706 8,719	8,694 8,706 8,719	53,250 53,300 53,350	53,300 53,350 53,400	9,444 9,456 9,469	9,444 9,456 9,469
44,400 44,450 44,500	44,450 44,500	7,231 7,244 7,256	7,231 7,244 7,256	47,400 47,450 47,500	47,450 47,500	7,981 7,994 8,006	7,981 7,994 8,006	50,400 50,450 50,500	50,450 50,500 50,550	8,731 8,744	8,731 8,744 8,756	53,400 53,450	53,450 53,500 53,550	9,481 9,494 9,506	9,481 9,494 9,506
44,500 44,550	44,550 44,600	7,256 7,269	7,256 7,269	47,500 47,550	47,550 47,600	8,006 8,019	8,006 8,019	50,500 50,550	50,550 50,600	8,756 8,769	8,756 8,769	53,500 53,550	53,550 53,600	9,506 9,519	9,506 9,519
44,600 44,650	44,650 44,700	7,281 7,294	7,281 7,294	47,600 47,650	47,650 47,700	8,031 8,044	8,031 8,044	50,600 50,650	50,650 50,700	8,781 8,794	8,781 8,794	53,600 53,650	53,650 53,700	9,531 9,544	9,531 9,544
44,700 44,750	44,750 44,800	7,306 7,319	7,306 7,319	47,700 47,750	47,750 47,800	8,056 8,069	8,056 8,069	50,700 50,750	50,750 50,800	8,806 8,819	8,806 8,819	53,700 53,750	53,750 53,800	9,556 9,569	9,556 9,569
44,800 44,850	44,850 44,900	7,331 7,344	7,331 7,344	47,800 47,850	47,850 47,900	8,081 8,094	8,081 8,094	50,800 50,850	50,850 50,900	8,831 8,844	8,831 8,844	53,800 53,850	53,850 53,900	9,581 9,594	9,581 9,594
44,850 44,900 44,950	44,900 44,950 45,000	7,356 7,369	7,356 7,369	47,900 47,950	47,950 47,950 48,000	8,106 8,119	8,094 8,106 8,119	50,900 50,950	50,950 50,950 51,000	8,856 8,869	8,856 8,869	53,900 53,950	53,950 53,950 54,000	9,606 9,619	9,606 9,619
45,0	00			48,0	00			51,0	00			54,0	00		
45,000 45,050 45,100	45,050 45,100 45,150	7,381 7,394 7,406	7,381 7,394 7,406	48,000 48,050 48,100	48,050 48,100 48,150	8,131 8,144 8,156	8,131 8,144 8,156	51,000 51,050 51,100	51,050 51,100 51,150	8,881 8,894 8,906	8,881 8,894 8,906	54,000 54,050 54,100	54,050 54,100 54,150	9,631 9,644 9,656	9,631 9,644 9,656
45,150	45,200	7,419 7,431	7,419	48,150 48,200	48,200	8,169 8,181	8,169 8,181	51,150	51,200	8,919 8,931	8,919 8,931	54,150 54,200	54,200	9,669 9,681	9,669 9,681
45,200 45,250 45,300 45,350	45,250 45,300 45,350 45,400	7,431 7,444 7,456 7,469	7,431 7,444 7,456 7,469	48,250 48,300 48,350	48,250 48,300 48,350 48,400	8,194 8,206 8,219	8,194 8,206 8,219	51,200 51,250 51,300 51,350	51,250 51,300 51,350 51,400	8,944 8,956 8,969	8,944 8,956 8,969	54,200 54,250 54,300 54,350	54,250 54,300 54,350 54,400	9,694 9,706 9,719	9,694 9,706 9,719
45,400	45,450	7,481	7,481	48,400	48,450	8,231	8,231		51,450	8,981	8,981	54,400	54,450	9,731	9,731 9,744
45,400 45,450 45,500 45,550	45,500 45,550 45,600	7,494 7,506 7,519	7,494 7,506 7,519	48,450 48,500 48,550	48,500 48,550 48,600	8,244 8,256 8,269	8,244 8,256 8,269	51,400 51,450 51,500 51,550	51,500 51,550 51,600	8,994 9,006 9,019	8,994 9,006 9,019	54,450 54,500 54,550	54,500 54,550 54,600	9,744 9,756 9,769	9,744 9,756 9,769
45,600 45,650 45,700	45,650 45,700	7,531 7,544	7,531 7,544	48,600 48,650	48,650 48,700	8.281	8,281 8,294	51,600 51,650 51,700	51,650 51,700	9,031 9,044	9,031 9,044	54,600 54,650	54,650 54,700	9,781 9,794	9,781 9,794
45,700 45,750	45,750 45,800	7,556 7,569	7,556 7,569	48,700 48,750	48,750 48,800	8,294 8,306 8,319	8,306 8,319	51,700 51,750	51,750 51,800	9,056 9,069	9,056 9,069	54,700 54,750	54,750 54,800	9,806 9,819	9,806 9,819
45,800	45,850	7,581	7,581	48,800	48,850	8,331 8,344	8,331	51,800 51,850	51,850	9,081	9,081	54,800	54,850	9,831	9,831
45,800 45,850 45,900 45,950	45,900 45,950 46,000	7,594 7,606 7,619	7,594 7,606 7,619	48,850 48,900 48,950	48,900 48,950	8,356	8,344 8,356 8,360	51,850 51,900 51,950	51,900 51,950 52,000	9,094 9,106	9,094 9,106 9,119	54,850 54,900	54,900 54,950 55,000	9,844 9,856 9,869	9,844 9,856 9,869
40,900	46,000	7,019	7,619	40,900	49,000	8,369	8,369	51,950	52,000	9,119	9,119	54,950	55,000	9,009	3,009

2011 Tax Table – Continued

2011 Tax Table - Continued

<u>2011 I</u>	ax Tabl	e–Con	tinued							1				1					
If Form 1040NR line 14,		And ye	ou are –	If Form 1040NR line 14,		And y	ou are –	If Form 1040NR- line 14, i		And y	ou are –	If Form 1040NR line 14,		And ye	ou are –				
At least	But less than	Single	Married filing sepa- rately	At least	But less than	Single	Married filing sepa- rately	At least	But less than	Single	Married filing sepa- rately	At least	But less than	Single	Married filing sepa- rately				
		Your	tax is-			Your	tax is-			Your	tax is–			Your	tax is–				
55,000			58,0	00			61,0	00			64,0	00							
55,000	55,050	9,881	9,881	58,000	58,050	10,631	10,631	61,000	61,050	11,381	11,381	64,000	64,050	12,131	12,131				
55,050	55,100	9,894	9,894	58,050	58,100	10,644	10,644	61,050	61,100	11,394	11,394	64,050	64,100	12,144	12,144				
55,100	55,150	9,906	9,906	58,100	58,150	10,656	10,656	61,100	61,150	11,406	11,406	64,100	64,150	12,156	12,156				
55,150	55,200	9,919	9,919	58,150	58,200	10,669	10,669	61,150	61,200	11,419	11,419	64,150	64,200	12,169	12,169				
55,200	55,250	9,931	9,931	58,200	58,250	10,681	10,681	61,200	61,250	11,431	11,431	64,200	64,250	12,181	12,181				
55,250	55,300	9,944	9,944	58,250	58,300	10,694	10,694	61,250	61,300	11,444	11,444	64,250	64,300	12,194	12,194				
55,300	55,350	9,956	9,956	58,300	58,350	10,706	10,706	61,300	61,350	11,456	11,456	64,300	64,350	12,206	12,206				
55,350	55,400	9,969	9,969	58,350	58,400	10,719	10,719	61,350	61,400	11,469	11,469	64,350	64,400	12,219	12,219				
55,400	55,450	9,981	9,981	58,400	58,450	10,731	10,731	61,400	61,450	11,481	11,481	64,400	64,450	12,231	12,231				
55,450	55,500	9,994	9,994	58,450	58,500	10,744	10,744	61,450	61,500	11,494	11,494	64,450	64,500	12,244	12,244				
55,500	55,550	10,006	10,006	58,500	58,550	10,756	10,756	61,500	61,550	11,506	11,506	64,500	64,550	12,256	12,256				
55,550	55,600	10,019	10,019	58,550	58,600	10,769	10,769	61,550	61,600	11,519	11,519	64,550	64,600	12,269	12,269				
55,600	55,650	10,031	10,031	58,600	58,650	10,781	10,781	61,600	61,650	11,531	11,531	64,600	64,650	12,281	12,281				
55,650	55,700	10,044	10,044	58,650	58,700	10,794	10,794	61,650	61,700	11,544	11,544	64,650	64,700	12,294	12,294				
55,700	55,750	10,056	10,056	58,700	58,750	10,806	10,806	61,700	61,750	11,556	11,556	64,700	64,750	12,306	12,306				
55,750	55,800	10,069	10,069	58,750	58,800	10,819	10,819	61,750	61,800	11,569	11,569	64,750	64,800	12,319	12,319				
55,800	55,850	10,081	10,081	58,800	58,850	10,831	10,831	61,800	61,850	11,581	11 581	64,800	64,850	12,331	12 331				
55,800 55,850 55,900 55,950	55,900 55,950 56,000	10,094 10,106 10,119	10,094 10,106 10,119	58,850 58,900 58,950	58,850 58,900 58,950 59,000	10,844 10,856 10,869	10,844 10,856 10,869	61,850 61,900 61,950	61,900 61,950 62,000	11,594 11,606 11,619	11,581 11,594 11,606 11,619	64,850 64,900 64,950	64,900 64,950 65,000	12,344 12,356 12,369	12,331 12,344 12,356 12,369				
56,0				59,0				62,0				65,0							
56,000	56,050	10,131	10,131	59,000	59,050	10,881	10,881	62,000	62,050	11,631	11,631	65,000	65,050	12,381	12,381				
56,050	56,100	10,144	10,144	59,050	59,100	10,894	10,894	62,050	62,100	11,644	11,644	65,050	65,100	12,394	12,394				
56,100	56,150	10,156	10,156	59,100	59,150	10,906	10,906	62,100	62,150	11,656	11,656	65,100	65,150	12,406	12,406				
56,150	56,200	10,169	10,169	59,150	59,200	10,919	10,919	62,150	62,200	11,669	11,669	65,150	65,200	12,419	12,419				
56,200	56,250	10,181	10,181	59,200	59,250	10,931	10,931	62,200	62,250	11,681	11,681	65,200	65,250	12,431	12,431				
56,250	56,300	10,194	10,194	59,250	59,300	10,944	10,944	62,250	62,300	11,694	11,694	65,250	65,300	12,444	12,444				
56,300	56,350	10,206	10,206	59,300	59,350	10,956	10,956	62,300	62,350	11,706	11,706	65,300	65,350	12,456	12,456				
56,350	56,400	10,219	10,219	59,350	59,400	10,969	10,969	62,350	62,400	11,719	11,719	65,350	65,400	12,469	12,469				
56,400	56,450	10,231	10,231	59,400	59,450	10,981	10,981	62,400	62,450	11,731	11,731	65,400	65,450	12,481	12,481				
56,450	56,500	10,244	10,244	59,450	59,500	10,994	10,994	62,450	62,500	11,744	11,744	65,450	65,500	12,494	12,494				
56,500	56,550	10,256	10,256	59,500	59,550	11,006	11,006	62,500	62,550	11,756	11,756	65,500	65,550	12,506	12,506				
56,550	56,600	10,269	10,269	59,550	59,600	11,019	11,019	62,550	62,600	11,769	11,769	65,550	65,600	12,519	12,519				
56,600	56,650	10,281	10,281	59,600	59,650	11,031	11,031	62,600	62,650	11,781	11,781	65,600	65,650	12,531	12,531				
56,650	56,700	10,294	10,294	59,650	59,700	11,044	11,044	62,650	62,700	11,794	11,794	65,650	65,700	12,544	12,544				
56,700	56,750	10,306	10,306	59,700	59,750	11,056	11,056	62,700	62,750	11,806	11,806	65,700	65,750	12,556	12,556				
56,750	56,800	10,319	10,319	59,750	59,800	11,069	11,069	62,750	62,800	11,819	11,819	65,750	65,800	12,569	12,569				
56,800	56,850	10,331	10,331	59,800	59,850	11,081	11,081	62,800	62,850	11,831	11,831	65,800	65,850	12,581	12,581				
56,850	56,900	10,344	10,344	59,850	59,900	11,094	11,094	62,850	62,900	11,844	11,844	65,850	65,900	12,594	12,594				
56,900	56,950	10,356	10,356	59,900	59,950	11,106	11,106	62,900	62,950	11,856	11,856	65,900	65,950	12,606	12,606				
56,950	57,000	10,369	10,369	59,950	60,000	11,119	11,119	62,950	63,000	11,869	11,869	65,950	66,000	12,619	12,619				
57,0	00			60,0				63,0	00			66,0	00	12,619 12,619					
57,000	57,050	10,381	10,381	60,000	60,050	11,131	11,131	63,000	63,050	11,881	11,881	66,000	66,050	12,631	12,631				
57,050	57,100	10,394	10,394	60,050	60,100	11,144	11,144	63,050	63,100	11,894	11,894	66,050	66,100	12,644	12,644				
57,100	57,150	10,406	10,406	60,100	60,150	11,156	11,156	63,100	63,150	11,906	11,906	66,100	66,150	12,656	12,656				
57,150	57,200	10,419	10,419	60,150	60,200	11,169	11,169	63,150	63,200	11,919	11,919	66,150	66,200	12,669	12,669				
57,200	57,250	10,431	10,431	60,200	60,250	11,181	11,181	63,200	63,250	11,931	11,931	66,200	66,250	12,681	12,681				
57,250	57,300	10,444	10,444	60,250	60,300	11,194	11,194	63,250	63,300	11,944	11,944	66,250	66,300	12,694	12,694				
57,300	57,350	10,456	10,456	60,300	60,350	11,206	11,206	63,300	63,350	11,956	11,956	66,300	66,350	12,706	12,706				
57,350	57,400	10,469	10,469	60,350	60,400	11,219	11,219	63,350	63,400	11,969	11,969	66,350	66,400	12,719	12,719				
57,400	57,450	10,481	10,481	60,400	60,450	11,231	11,231	63,400	63,450	11,981	11,981	66,400	66,450	12,731	12,731				
57,450	57,500	10,494	10,494	60,450	60,500	11,244	11,244	63,450	63,500	11,994	11,994	66,450	66,500	12,744	12,744				
57,500	57,550	10,506	10,506	60,500	60,550	11,256	11,256	63,500	63,550	12,006	12,006	66,500	66,550	12,756	12,756				
57,550	57,600	10,519	10,519	60,550	60,600	11,269	11,269	63,550	63,600	12,019	12,019	66,550	66,600	12,769	12,769				
57,600 57,650 57,700 57,750 57,800	57,650 57,700 57,750 57,800	10,531 10,544 10,556 10,569	10,531 10,544 10,556 10,569	60,600 60,650 60,700 60,750	60,650 60,700 60,750 60,800	11,281 11,294 11,306 11,319	11,281 11,294 11,306 11,319 11 331	63,600 63,650 63,700 63,750	63,650 63,700 63,750 63,800 63,850	12,031 12,044 12,056 12,069	12,031 12,044 12,056 12,069	66,600 66,650 66,700 66,750	66,650 66,700 66,750 66,800	12,781 12,794 12,806 12,819	12,781 12,794 12,806 12,819 12,831				
57,800	57,850	10,581	10,581	60,800	60,850	11,331	11,331	63,800	63,850	12,081	12,081	66,800	66,850	12,831	12,831				
57,850	57,900	10,594	10,594	60,850	60,900	11,344	11,344	63,850	63,900	12,094	12,094	66,850	66,900	12,844	12,844				
57,900	57,950	10,606	10,606	60,900	60,950	11,356	11,356	63,900	63,950	12,106	12,106	66,900	66,950	12,856	12,856				
57,950	58,000	10,619	10,619	60,950	61,000	11,369	11,369	63,950	64,000	12,119	12,119	66,950	67,000	12,869	12,869				

												2011	Tax Tab	ole-Co	ntinued					
If Form 1040NR- line 14, i		And y	ou are –	If Form 1040NR line 14,		And y	ou are –	If Form 1040NR line 14,		And y	ou are –	If Form 1040NR line 14,		And y	ou are-					
At least	But less than	Single	Married filing sepa- rately	At least	But less than	Single	Married filing sepa- rately	At least	But less than	Single	Married filing sepa- rately	At least	But less than	Single	Married filing sepa- rately					
		Your	tax is-			Your	tax is-			Your	tax is-			Your	tax is-					
67,000			70,0	00			73,0	00			76,0	00								
67,000 67,050 67,100 67,150	67,050 67,100 67,150 67,200	12,881 12,894 12,906 12,919	12,881 12,894 12,906 12,919	70,000 70,050 70,100 70,150	70,050 70,100 70,150 70,200	13,631 13,644 13,656 13,669	13,642 13,656 13,670 13,684	73,000 73,050 73,100 73,150	73,050 73,100 73,150 73,200	14,381 14,394 14,406 14,419	14,482 14,496 14,510 14,524	76,000 76,050 76,100 76,150	76,050 76,100 76,150 76,200	15,131 15,144 15,156 15,169	15,322 15,336 15,350 15,364					
67,200 67,250 67,300 67,350	67,250 67,300 67,350 67,400	12,931 12,944 12,956 12,969	12,931 12,944 12,956 12,969	70,200 70,250 70,300 70,350	70,250 70,300 70,350 70,400	13,681 13,694 13,706 13,719	13,698 13,712 13,726 13,740	73,200 73,250 73,300 73,350	73,250 73,300 73,350 73,400	14,431 14,444 14,456 14,469	14,538 14,552 14,566 14,580	76,200 76,250 76,300 76,350	76,250 76,300 76,350 76,400	15,181 15,194 15,206 15,219	15,378 15,392 15,406 15,420					
67,400 67,450 67,500 67,550	67,450 67,500 67,550 67,600	12,981 12,994 13,006 13,019	12,981 12,994 13,006 13,019	70,400 70,450 70,500 70,550	70,450 70,500 70,550 70,600	13,731 13,744 13,756 13,769	13,754 13,768 13,782 13,796	73,400 73,450 73,500 73,550	73,450 73,500 73,550 73,600	14,481 14,494 14,506 14,519	14,594 14,608 14,622 14,636	76,400 76,450 76,500 76,550	76,450 76,500 76,550 76,600	15,231 15,244 15,256 15,269	15,434 15,448 15,462 15,476					
67,600 67,650 67,700 67,750	67,650 67,700 67,750 67,800	13,031 13,044 13,056 13,069	13,031 13,044 13,056 13,069	70,600 70,650 70,700 70,750	70,650 70,700 70,750 70,800	13,781 13,794 13,806 13,819	13,810 13,824 13,838 13,852	73,600 73,650 73,700 73,750	73,650 73,700 73,750 73,800	14,531 14,544 14,556 14,569	14,650 14,664 14,678 14,692	76,600 76,650 76,700 76,750	76,650 76,700 76,750 76,800	15,281 15,294 15,306 15,319	15,490 15,504 15,518 15,532					
67,800 67,850 67,900 67,950	67,850 67,900 67,950 68,000	13,081 13,094 13,106 13,119	13,081 13,094 13,106 13,119	70,800 70,850 70,900 70,950	70,850 70,900 70,950 71,000	13,831 13,844 13,856 13,869	13,866 13,880 13,894 13,908	73,800 73,850 73,900 73,950	73,850 73,900 73,950 74,000	14,581 14,594 14,606 14,619	14,706 14,720 14,734 14,748	76,800 76,850 76,900 76,950	76,850 76,900 76,950 77,000	15,331 15,344 15,356 15,369	15,546 15,560 15,574 15,588					
68,000				71,0	00			74,0	00			77,0	00							
68,000 68,050 68,150 68,250 68,250 68,300 68,350 68,400 68,450 68,550	68,050 68,100 68,150 68,200 68,250 68,300 68,350 68,400 68,450 68,550 68,550 68,600	13,131 13,144 13,156 13,169 13,181 13,194 13,206 13,219 13,231 13,244 13,256 13,269	13,131 13,144 13,156 13,169 13,181 13,194 13,206 13,219 13,231 13,244 13,256 13,269	71,000 71,050 71,100 71,150 71,250 71,250 71,350 71,400 71,450 71,500 71,550	71,050 71,100 71,150 71,200 71,250 71,300 71,350 71,400 71,500 71,550 71,600	13,881 13,894 13,906 13,919 13,931 13,944 13,956 13,969 13,981 13,994 14,006 14,019	13,922 13,936 13,950 13,964 13,978 13,992 14,006 14,020 14,034 14,048 14,048 14,062 14,076	74,000 74,050 74,100 74,150 74,200 74,250 74,350 74,350 74,400 74,450 74,550	74,050 74,100 74,150 74,200 74,250 74,350 74,350 74,400 74,550 74,550 74,600	14,631 14,644 14,656 14,669 14,681 14,694 14,706 14,719 14,731 14,744 14,756 14,769	14,762 14,776 14,790 14,804 14,818 14,832 14,846 14,860 14,874 14,888 14,902 14,916	77,000 77,050 77,150 77,150 77,250 77,250 77,350 77,400 77,450 77,550	77,050 77,100 77,150 77,200 77,250 77,350 77,450 77,450 77,500 77,550 77,600	15,381 15,394 15,406 15,419 15,431 15,431 15,434 15,456 15,469 15,481 15,506 15,519	$\begin{array}{c} 15,602\\ 15,616\\ 15,630\\ 15,644\\ 15,658\\ 15,672\\ 15,686\\ 15,700\\ 15,714\\ 15,728\\ 15,742\\ 15,756\end{array}$					
68,600 68,650 68,700 68,750 68,800 68,850 68,900 68,950	68,650 68,700 68,750 68,800 68,850 68,900 68,950 69,000	13,281 13,294 13,306 13,319 13,331 13,331 13,344 13,356 13,369	13,281 13,294 13,306 13,319 13,331 13,331 13,344 13,356 13,369	71,600 71,650 71,700 71,750 71,800 71,850 71,900 71,950	71,650 71,700 71,750 71,800 71,850 71,900 71,950 72,000	$\begin{array}{c} 14,031\\ 14,044\\ 14,056\\ 14,069\\ 14,081\\ 14,094\\ 14,106\\ 14,119\\ \end{array}$	14,090 14,104 14,118 14,132 14,146 14,160 14,174 14,188	74,600 74,650 74,700 74,750 74,800 74,850 74,900 74,950	74,650 74,700 74,750 74,800 74,850 74,900 74,950 75,000	14,781 14,794 14,806 14,819 14,831 14,844 14,856 14,869	14,930 14,944 14,958 14,972 14,986 15,000 15,014 15,028	77,600 77,650 77,700 77,750 77,800 77,850 77,900 77,950	77,650 77,700 77,750 77,800 77,850 77,900 77,950 78,000	$\begin{array}{c} 15,510\\ 15,531\\ 15,544\\ 15,556\\ 15,569\\ 15,581\\ 15,594\\ 15,606\\ 15,619\\ \end{array}$	15,770 15,784 15,798 15,812 15,826 15,840 15,854 15,868					
69,0	00			72,0	00			75,0	00			78,0	00		15,619 15,868 15,631 15,882					
69,000 69,050 69,100 69,150 69,200 69,250	69,050 69,100 69,150 69,200 69,250 69,300	13,381 13,394 13,406 13,419 13,431 13,444	13,381 13,394 13,406 13,419 13,431 13,444	72,000 72,050 72,100 72,150 72,200 72,250	72,050 72,100 72,150 72,200 72,250 72,300	14,131 14,144 14,156 14,169 14,181 14,194	14,202 14,216 14,230 14,244 14,258 14,272	75,000 75,050 75,100 75,150 75,200 75,250	75,050 75,100 75,150 75,200 75,250 75,300	14,881 14,894 14,906 14,919 14,931 14,944	15,042 15,056 15,070 15,084 15,098 15,112	78,000 78,050 78,100 78,150 78,200 78,250	78,050 78,100 78,150 78,200 78,250 78,300	15,631 15,644 15,656 15,669 15,681 15,694	15,882 15,896 15,910 15,924 15,938 15,952					
69,300 69,350 69,400 69,450 69,500 69,550	69,350 69,400 69,450 69,500 69,550	13,456 13,469 13,481 13,494 13,506	13,456 13,469 13,481 13,494 13,506 13,519	72,300 72,350 72,400 72,450 72,500	72,350 72,400 72,450 72,500 72,550 72,600	14,206 14,219 14,231 14,244 14,256	14,286 14,300 14,314 14,328 14,342	75,200 75,250 75,300 75,350 75,400 75,450 75,500 75,550	75,350 75,400 75,450 75,500 75,550	14,956 14,969 14,981 14,994 15,006	15,126 15,140 15,154 15,168 15,182	78,300 78,350 78,400 78,450 78,500	78,350 78,400 78,450 78,500 78,550 78,600	15,706 15,719 15,731 15,744 15,756	15,938 15,952 15,966 15,980 15,994 16,008 16,022 16,036					
69,550 69,600 69,650 69,700 69,750	69,600 69,650 69,700 69,750 69,800	13,519 13,531 13,544 13,556 13,569	13,519 13,531 13,544 13,558 13,572	72,550 72,650 72,650 72,700 72,750	72,600 72,650 72,700 72,750 72,800	14,269 14,281 14,294 14,306 14,319	14,356 14,370 14,384 14,398 14,412	75,550 75,600 75,650 75,700 75,750	75,600 75,650 75,700 75,750 75,800	15,019 15,031 15,044 15,056 15,069	15,196 15,210 15,224 15,238 15,252	78,550 78,600 78,650 78,700 78,750	78,600 78,650 78,700 78,750 78,800	15,769 15,781 15,794 15,806 15,819	16,036 16,050 16,064 16,078 16,092					
69,800 69,850 69,900 69,950	69,850 69,900 69,950 70,000	13,581 13,594 13,606 13,619	13,586 13,600 13,614 13,628	72,800 72,850 72,900 72,950	72,850 72,900 72,950 72,950 73,000	14,331 14,344 14,356 14,369	14,426 14,440 14,454 14,468	75,800 75,850 75,900 75,950	75,850 75,900 75,950 76,000	15,081 15,094 15,106 15,119	15,266 15,280 15,294 15,308	78,800 78,850 78,900 78,950	78,850 78,900 78,950 78,950 79,000	15,831 15,844 15,856 15,869	16,106 16,120 16,134 16,148					

2011 Tax Table - Continued

2011 I	ax Tabl	e–Con	tinued									-						
If Form 1040NR line 14,		And yo	ou are –	If Form 1040NR line 14,		And ye	ou are-	If Form 1040NR line 14,		And y	ou are-	If Form 1040NR line 14,		And ye	ou are –			
At least	But less than	Single	Married filing sepa- rately															
		Your	tax is-															
79,000				82,0	00			85,0	00			88,0	00					
79,000 79,050 79,100 79,150	79,050 79,100 79,150 79,200	15,881 15,894 15,906 15,919	16,162 16,176 16,190 16,204	82,000 82,050 82,100 82,150	82,050 82,100 82,150 82,200	16,631 16,644 16,656 16,669	17,002 17,016 17,030 17,044	85,000 85,050 85,100 85,150	85,050 85,100 85,150 85,200	17,424 17,438 17,452 17,466	17,842 17,856 17,870 17,884	88,000 88,050 88,100 88,150	88,050 88,100 88,150 88,200	18,264 18,278 18,292 18,306	18,682 18,696 18,710 18,724			
79,200 79,250 79,300 79,350	79,250 79,300 79,350 79,400	15,931 15,944 15,956 15,969	16,218 16,232 16,246 16,260	82,200 82,250 82,300 82,350	82,250 82,300 82,350 82,400	16,681 16,694 16,706 16,719	17,058 17,072 17,086 17,100	85,200 85,250 85,300 85,350	85,250 85,300 85,350 85,400	17,480 17,494 17,508 17,522	17,898 17,912 17,926 17,940	88,200 88,250 88,300 88,350	88,250 88,300 88,350 88,400	18,320 18,334 18,348 18,362	18,738 18,752 18,766 18,780			
79,400 79,450 79,500 79,550	79,450 79,500 79,550 79,600	15,981 15,994 16,006 16,019	16,274 16,288 16,302 16,316	82,400 82,450 82,500 82,550	82,450 82,500 82,550 82,600	16,731 16,744 16,756 16,769	17,114 17,128 17,142 17,156	85,400 85,450 85,500 85,550	85,450 85,500 85,550 85,600	17,536 17,550 17,564 17,578	17,954 17,968 17,982 17,996	88,400 88,450 88,500 88,550	88,450 88,500 88,550 88,600	18,376 18,390 18,404 18,418	18,794 18,808 18,822 18,836			
79,600 79,650 79,700 79,750	79,650 79,700 79,750 79,800 79,850	16,031 16,044 16,056 16,069	16,330 16,344 16,358 16,372	82,600 82,650 82,700 82,750 82,800	82,650 82,700 82,750 82,800	16,781 16,794 16,806 16,819	17,170 17,184 17,198 17,212	85,600 85,650 85,700 85,750	85,650 85,700 85,750 85,800 85,850	17,592 17,606 17,620 17,634	18,010 18,024 18,038 18,052	88,600 88,650 88,700 88,750	88,650 88,700 88,750 88,800 88,850	18,432 18,446 18,460 18,474 18,488	18,850 18,864 18,878 18,892			
79,800 79,850 79,900 79,950	79,900 79,950 80,000	16,081 16,094 16,106 16,119	16,386 16,400 16,414 16,428	82,850 82,900 82,950	82,850 82,900 82,950 83,000	16,831 16,844 16,856 16,869	17,226 17,240 17,254 17,268	85,800 85,850 85,900 85,950	85,900 85,950 86,000	17,648 17,662 17,676 17,690	18,066 18,080 18,094 18,108	88,800 88,850 88,900 88,950	88,900 88,950 89,000	18,488 18,502 18,516 18,530	18,906 18,920 18,934 18,948			
80,0	00			83,0	00			86,0	00			89,0	00					
80,000 80,050 80,100 80,150	80,050 80,100 80,150 80,200	16,131 16,144 16,156 16,169	16,442 16,456 16,470 16,484	83,000 83,050 83,100 83,150	83,050 83,100 83,150 83,200	16,881 16,894 16,906 16,919	17,282 17,296 17,310 17,324	86,000 86,050 86,100 86,150	86,050 86,100 86,150 86,200	17,704 17,718 17,732 17,746	18,122 18,136 18,150 18,164	89,000 89,050 89,100 89,150	89,050 89,100 89,150 89,200	18,544 18,558 18,572 18,586	18,962 18,976 18,990 19,004			
80,200 80,250 80,300 80,350	80,250 80,300 80,350 80,400	16,181 16,194 16,206 16,219	16,498 16,512 16,526 16,540	83,200 83,250 83,300 83,350	83,250 83,300 83,350 83,400	16,931 16,944 16,956 16,969	17,338 17,352 17,366 17,380	86,200 86,250 86,300 86,350	86,250 86,300 86,350 86,400	17,760 17,774 17,788 17,802	18,178 18,192 18,206 18,220	89,200 89,250 89,300 89,350	89,250 89,300 89,350 89,400	18,600 18,614 18,628 18,642	19,018 19,032 19,046 19,060			
80,400 80,450 80,500 80,550	80,450 80,500 80,550 80,600	16,231 16,244 16,256 16,269	16,554 16,568 16,582 16,596	83,400 83,450 83,500 83,550	83,450 83,500 83,550 83,600	16,981 16,994 17,006 17,019	17,394 17,408 17,422 17,436	86,400 86,450 86,500 86,550	86,450 86,500 86,550 86,600	17,816 17,830 17,844 17,858	18,234 18,248 18,262 18,276	89,400 89,450 89,500 89,550	89,450 89,500 89,550 89,600	18,656 18,670 18,684 18,698	19,074 19,088 19,102 19,116			
80,600 80,650 80,700 80,750	80,650 80,700 80,750 80,800	16,281 16,294 16,306 16,319	16,610 16,624 16,638 16,652	83,600 83,650 83,700 83,750	83,650 83,700 83,750 83,800	17,032 17,046 17,060 17,074	17,450 17,464 17,478 17,492	86,600 86,650 86,700 86,750	86,650 86,700 86,750 86,800	17,872 17,886 17,900 17,914	18,290 18,304 18,318 18,332	89,600 89,650 89,700 89,750	89,650 89,700 89,750 89,800	18,712 18,726 18,740 18,754	19,130 19,144 19,158 19,172			
80,800 80,850 80,900 80,950	80,850 80,900 80,950 81,000	16,331 16,344 16,356 16,369	16,666 16,680 16,694 16,708	83,800 83,850 83,900 83,950	83,850 83,900 83,950 84,000	17,088 17,102 17,116 17,130	17,506 17,520 17,534 17,548	86,800 86,850 86,900 86,950	86,850 86,900 86,950 87,000	17,928 17,942 17,956 17,970	18,346 18,360 18,374 18,388	89,800 89,850 89,900 89,950	89,850 89,900 89,950 90,000	18,768 18,782 18,796 18,810	19,186 19,200 19,214 19,228			
81,0	00			84,0				87,0	00			90,0	00					
81,000 81,050 81,100 81,150 81,200	81,050 81,100 81,150 81,200 81,250	16,381 16,394 16,406 16,419 16,431	16,722 16,736 16,750 16,764 16,778	84,000 84,050 84,100 84,150 84,200	84,050 84,100 84,150 84,200 84,250	17,144 17,158 17,172 17,186 17,200	17,562 17,576 17,590 17,604 17,618	87,000 87,050 87,100 87,150 87,200	87,050 87,100 87,150 87,200 87,250	17,984 17,998 18,012 18,026 18,040	18,402 18,416 18,430 18,444 18,458	90,000 90,050 90,100 90,150 90,200	90,050 90,100 90,150 90,200 90,250	18,824 18,838 18,852 18,866 18,880	19,242 19,256 19,270 19,284 19,298			
81,200 81,250 81,300 81,350 81,400	81,300 81,350 81,400	16,444 16,456 16,469 16,481	16,778 16,792 16,806 16,820 16,834	84,250 84,300 84,350 84,400	84,300 84,350 84,400	17,214 17,228 17,242	17,632 17,646 17,660	87,200 87,250 87,300 87,350 87,400	87,300 87,350 87,400	18,054 18,068 18,082 18,096	18,472 18,486 18,500	90,250 90,300 90,350	90,300 90,350 90,400	18,894 18,908 18,922	19,298 19,312 19,326 19,340 19,354			
81,400 81,450 81,500 81,550 81,600	81,450 81,500 81,550 81,600 81,650	16,494 16,506 16,519 16,531	16,834 16,848 16,862 16,876 16,890	84,450 84,500 84,550 84,600	84,450 84,500 84,550 84,600 84,650	17,256 17,270 17,284 17,298 17,312	17,674 17,688 17,702 17,716 17,730	87,400 87,450 87,500 87,550 87,600	87,450 87,500 87,550 87,600 87,650	18,110 18,124 18,138 18,152	18,514 18,528 18,542 18,556 18,570	90,400 90,450 90,500 90,550 90,600	90,450 90,500 90,550 90,600 90,650	18,936 18,950 18,964 18,978 18,992	19,354 19,368 19,382 19,396 19,410			
81,600 81,650 81,700 81,750 81,800	81,700 81,750 81,800	16,544 16,556 16,569	16,890 16,904 16,918 16,932	84,650 84,700 84,750	84,700 84,750 84,800	17,326 17,340 17,354	17,744 17,758 17,772	87,650 87,700 87,750	87,700 87,750 87,800	18,166 18,180 18,194	18,584 18,598 18,612	90,650 90,700 90,750	90,700 90,750 90,800	19,006 19,020 19,034	19,410 19,424 19,438 19,452 19,452			
81,800 81,850 81,900 81,950	81,850 81,900 81,950 82,000	16,581 16,594 16,606 16,619	16,946 16,960 16,974 16,988	84,800 84,850 84,900 84,950	84,850 84,900 84,950 85,000	17,368 17,382 17,396 17,410	17,786 17,800 17,814 17,828	87,800 87,850 87,900 87,950	87,850 87,900 87,950 88,000	18,208 18,222 18,236 18,250	18,626 18,640 18,654 18,668	90,800 90,850 90,900 90,950	90,850 90,900 90,950 91,000	19,048 19,062 19,076 19,090	19,466 19,480 19,494 19,508			

If Form 1040NR-EZ, line 14, is –		And y	ou are –	If Form 1040NR line 14,		And y	ou are –	If Form 1040NR- line 14, i		And y	ou are –	If Form 1040NR line 14,			ou are-			
At least	But less than	Single	Married filing sepa- rately	At least	But less than	Single	Married filing sepa- rately	At least	But less than	Single	Married filing sepa- rately	At least	But less than	Single	Married filing sepa- rately			
		Your	tax is-			Your	tax is-			Your	tax is-			Your	tax is –			
91,0	91,000			94,0	00			97,0	00			99,0	000					
91,000 91,050 91,100 91,150	91,050 91,100 91,150 91,200	19,104 19,118 19,132 19,146	19,522 19,536 19,550 19,564	94,000 94,050 94,100 94,150	94,050 94,100 94,150 94,200	19,944 19,958 19,972 19,986	20,362 20,376 20,390 20,404	97,000 97,050 97,100 97,150	97,050 97,100 97,150 97,200	20,784 20,798 20,812 20,826	21,202 21,216 21,230 21,244	99,000 99,050 99,100 99,150	99,050 99,100 99,150 99,200	21,344 21,358 21,372 21,386	21,762 21,776 21,790 21,804			
91,200 91,250 91,300 91,350	91,250 91,300 91,350 91,400	19,160 19,174 19,188 19,202	19,578 19,592 19,606 19,620	94,200 94,250 94,300 94,350	94,250 94,300 94,350 94,400	20,000 20,014 20,028 20,042	20,418 20,432 20,446 20,460	97,200 97,250 97,300 97,350	97,250 97,300 97,350 97,400	20,840 20,854 20,868 20,882	21,258 21,272 21,286 21,300	99,200 99,250 99,300 99,350	99,250 99,300 99,350 99,400	21,400 21,414 21,428 21,442	21,818 21,832 21,846 21,860			
91,400 91,450 91,500 91,550	91,450 91,500 91,550 91,600	19,216 19,230 19,244 19,258	19,634 19,648 19,662 19,676	94,400 94,450 94,500 94,550	94,450 94,500 94,550 94,600	20,056 20,070 20,084 20,098	20,474 20,488 20,502 20,516	97,400 97,450 97,500 97,550	97,450 97,500 97,550 97,600	20,896 20,910 20,924 20,938	21,314 21,328 21,342 21,356	99,400 99,450 99,500 99,550	99,450 99,500 99,550 99,600	21,456 21,470 21,484 21,498	21,874 21,888 21,902 21,916			
91,600 91,650 91,700 91,750	91,650 91,700 91,750 91,800	19,272 19,286 19,300 19,314	19,690 19,704 19,718 19,732	94,600 94,650 94,700 94,750	94,650 94,700 94,750 94,800	20,112 20,126 20,140 20,154	20,530 20,544 20,558 20,572	97,600 97,650 97,700 97,750	97,650 97,700 97,750 97,800	20,952 20,966 20,980 20,994	21,370 21,384 21,398 21,412	99,600 99,650 99,700 99,750	99,650 99,700 99,750 99,800	21,512 21,526 21,540 21,554	21,930 21,944 21,958 21,972			
91,800 91,850 91,900 91,950	91,850 91,900 91,950 92,000	19,328 19,342 19,356 19,370	19,746 19,760 19,774 19,788	94,800 94,850 94,900 94,950	94,850 94,900 94,950 95,000	20,168 20,182 20,196 20,210	20,586 20,600 20,614 20,628	97,800 97,850 97,900 97,950	97,850 97,900 97,950 98,000	21,008 21,022 21,036 21,050	21,426 21,440 21,454 21,468	99,800 99,850 99,900 99,950	99,850 99,900 99,950 100,000	21,568 21,582 21,596 21,610	21,986 22,000 22,014 22,028			
92,0	92,000			95,0	00			98,0	00									
92,000 92,050 92,100 92,150 92,200	92,050 92,100 92,150 92,200 92,250	19,384 19,398 19,412 19,426 19,440 19,454	19,802 19,816 19,830 19,844 19,858	95,000 95,050 95,100 95,150 95,200	95,050 95,100 95,150 95,200 95,250	20,224 20,238 20,252 20,266 20,280	20,642 20,656 20,670 20,684 20,698 20,712	98,000 98,050 98,100 98,150 98,200	98,050 98,100 98,150 98,200 98,250	21,064 21,078 21,092 21,106 21,120 21,134	21,482 21,496 21,510 21,524 21,538 21,552							
92,200 92,250 92,300 92,350 92,400	92,300 92,350 92,400 92,450	19,468 19,482	19,872 19,886 19,900 19,914	95,250 95,300 95,350 95,400	95,300 95,350 95,400 95,450	20,294 20,308 20,322 20,336	20,726 20,740 20,754	98,200 98,250 98,300 98,350 98,400	98,300 98,350 98,400 98,450	21,148 21,162 21.176	21,538 21,552 21,566 21,580 21,594							
92,400 92,450 92,500 92,550	92,450 92,500 92,550 92,600	19,496 19,510 19,524 19,538	19,914 19,928 19,942 19,956	95,450 95,500 95,550	95,450 95,500 95,550 95,600	20,350 20,364 20,378	20,768 20,782 20,796	98,400 98,450 98,500 98,550	98,450 98,500 98,550 98,600	21,190 21,204 21,218	21,594 21,608 21,622 21,636							
92,600 92,650 92,700 92,750	92,650 92,700 92,750 92,800	19,552 19,566 19,580 19,594	19,970 19,984 19,998 20,012	95,600 95,650 95,700 95,750	95,650 95,700 95,750 95,800	20,392 20,406 20,420 20,434	20,810 20,824 20,838 20,852	98,600 98,650 98,700 98,750	98,650 98,700 98,750 98,800	21,232 21,246 21,260 21,274	21,650 21,664 21,678 21,692							
92,800 92,850 92,900 92,950	92,850 92,900 92,950 93,000	19,608 19,622 19,636 19,650	20,026 20,040 20,054 20,068	95,800 95,850 95,900 95,950	95,850 95,900 95,950 96,000	20,448 20,462 20,476 20,490	20,866 20,880 20,894 20,908	98,800 98,850 98,900 98,950	98,850 98,900 98,950 99,000	21,288 21,302 21,316 21,330	21,706 21,720 21,734 21,748		or ov	0,000 /er —				
93,0	00			96,0	00								_	se orm				
93,000 93,050 93,100 93,150	93,100 93,150 93,200	19,664 19,678 19,692 19,706	20,082 20,096 20,110 20,124	96,000 96,050 96,100 96,150	96,050 96,100 96,150 96,200	20,504 20,518 20,532 20,546	20,922 20,936 20,950 20,964						104	ONR				
93,200 93,250 93,300 93,350	93,250 93,300 93,350 93,400	19,720 19,734 19,748 19,762	20,138 20,152 20,166 20,180	96,200 96,250 96,300 96,350	96,250 96,300 96,350 96,400	20,560 20,574 20,588 20,602	20,978 20,992 21,006 21,020											
93,400 93,450 93,500 93,550	93,450 93,500 93,550 93,600	19,776 19,790 19,804 19,818	20,194 20,208 20,222 20,236	96,400 96,450 96,500 96,550	96,450 96,500 96,550 96,600	20,616 20,630 20,644 20,658	21,034 21,048 21,062 21,076											
93,600 93,650 93,700 93,750	93,650 93,700 93,750 93,800	19,832 19,846 19,860 19,874	20,250 20,264 20,278 20,292	96,600 96,650 96,700 96,750	96,650 96,700 96,750 96,800	20,672 20,686 20,700 20,714	21,090 21,104 21,118 21,132											
93,800 93,850 93,900 93,950	93,850 93,900 93,950 94,000	19,888 19,902 19,916 19,930	20,306 20,320 20,334 20,348	96,800 96,850 96,900 96,950	96,850 96,900 96,950 97,000	20,728 20,742 20,756 20,770	21,146 21,160 21,174 21,188											

2011 Tax Table - Continued